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INTERIM FINANCIAL PERFORMANCE REPORT AND PROGRAMME PERFORMANCE REPORT FOR THE BIENNIUM 1994-1995

Interim financial performance report for the biennium 1994-1995

Submitted by the Director-General

Summary

Itemizes the utilization of financial resources during the period 1 January - 31 December 1994 in accordance with Programme and Budget Committee conclusion 1987/19.

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Introduction

1. In its conclusion 1987/19, paragraph (j), the Programme and Budget Committee requested the Director-General to submit each year to the Industrial Development Board through the Committee a clear and detailed financial performance report itemizing the utilization of financial resources.

2. The present interim financial performance report covers the period 1 January - 31 December 1994 and is based on the appropriations contained in the programme and budgets, 1994-1995, as adopted by the General Conference at its fifth session (decision GC.5/Dec.18). Statements of the investments held in the regular budget and in the operational budget, in accordance with financial regulation 8.2, are also provided.

Statement I

GENERAL FUND

Status of appropriations for the biennium 1994-1995 as at 31 December 1994
(In United States dollars)

Major Programmes	Appropriations 1994 1/ US$	Appropriations 1994 1/ AS	US $ equivalent at rate US$1=11.41	Disbursements as at 31/12/94	Unliquidated obligations as at 31/12/94	Total expenditure	Balance of appropriations
Policy-making Organs	98,950	13,118,000	1,248,643	364,551	730,448	1,094,999	153,644
General Management	613,050	64,761,450	6,288,900	5,536,273	434,524	5,970,797	318,103
Country Strategy and Programme Development	1,304,050	115,651,950	11,440,067	9,465,199	1,100,870	10,566,069	873,998
Mobilization and Management of Financial Resources	416,050	41,417,150	4,045,949	3,586,292	69,433	3,655,725	390,224
Information and Research	914,550	79,918,650	7,918,814	5,820,019	265,111	6,085,130	1,833,684
Human Resources, Enterprise and Private Sector Development	649,700	65,901,450	6,425,462	4,884,167	161,138	5,045,305	1,380,157
Industrial Subsector Development and Environment	1,182,850	124,682,250	12,110,304	8,519,814	270,566	8,790,380	3,319,924
Investment and Technology Promotion	1,098,000	94,575,700	9,386,843	8,002,556	141,210	8,143,766	1,243,077
Common Programmes	1,941,600	85,751,750	9,457,091	3,924,698	1,078,293	5,002,991	4,454,100
Operational Support Services	351,950	39,220,200	3,789,303	3,018,439	124,404	3,142,843	646,460
Joint and Common Services	2,503,350	384,276,100	36,182,237	26,920,185	2,382,782	29,302,967	6,879,270
Administration	1,992,600	201,279,750	19,633,244	15,477,824	1,803,542	17,281,366	2,351,878
A. Subtotal - Appropriations	13,066,700	1,310,554,400	127,926,858	95,520,017	8,562,321	104,082,338	23,844,520
Estimated income							
Operational Support Services	11,900	1,452,500	139,201	137,548		137,548	1,653
Joint and Common Services	831,600	174,668,600	16,139,979	14 008,065	1,408,085	15,416,150	723,829
Administration	86,350	14,507,850	1,357,853	1,121,506		1,121,506	236,347
Miscellaneous (Schedule 1.2)	358,250	5,667,955	855,003	1,393,858		1,393,858	(538,855)
B. Subtotal - Estimated income	1,288,100	196,296,905	18,492,036	16,660,977	1,408,085	18,069,062	422,974
Total A-B	11,778,600	1,114,257,495	109,434,822	78,859,040	7,154,236	86,013,276	23,421,546

1/ Adjusted in line with document PBC.10/10 and Add.1.

Schedule 1.1

GENERAL FUND

Schedule of income for the biennium 1994 - 1995 as at 31 December 1994

	Approved estimates for the year 1994			
	US$	AS	US$ equivalent at US$1=AS11.41	Actual income for the year 1994 (US$)
A. Miscellaneous income estimated at the time of approval of regular budget appropriations				
Bank interest				871,120
Revenue-producing activities				24,828
Total A	358,250	5,667,955	855,004	895,948
B. Miscellaneous income items not taken into account at the time of approval of regular budget appropriations				
Refund of expenditure, prior biennium				185,220
Sale of used equipment				803
Transfer from EDP Services Revolving Fund (Annex III)				3,613
Other miscellaneous income				43,521
Net gain on exchange				264,753
Total B				497,910
Total A+B				1,393,858

GENERAL FUND

Schedule 1 2

Status of appropriations by major object of expenditure for the biennium 1994-1995 as at 31 December 1994
(In United States dollars)

Major object of expenditure	Appropriations 1994 US$	Appropriations 1994 AS	Appropriations 1994 US $ equivalent at rate US$1 = 11.41	Disbursements during 1994	Unliquidated obligations as at 31/12/94	Total expenditure	Balance of appropriations
Appropriation							
Salaries and common staff costs	9,460,200	919,092,850	90,011,721	72,696,905	1,927,976	74,624,881	15,386,840
Travel on official business	732,400	16,498,350	2,178,355	1,137,790	357,720	1,495,510	682,845
Contractual services	135,350	3,379,200	431,511	227,814	37,374	265,188	166,323
General operating expenses	545,800	180,517,950	16,366,830	10,240,605	2,654,143	12,894,748	3,472,082
Supplies and materials	54,600	6,342,850	610,503	13,692	311,177	324,869	285,634
Acquisition of furniture and equipment	56,500	7,992,850	757,013	208,935	338,795	547,730	209,283
Technical cooperation	706,750	66,855,100	6,566,093	2,422,749	730,730	3,153,479	3,412,614
EDP non-staff costs	227,350	43,341,450	4,025,900	4,094,384	792,169	4,886,553	(860,653)
Other expenditures	1,147,750	66,533,800	6,978,933	4,477,143	1,412,237	5,889,380	1,089,553
Total A	13,066,700	1,310,554,400	127,926,858	95,520,017	8,562,321	104,082,338	23,844,520

Income	Approved estimates 1994			Actual income	Accrued income	Total income	(Excess) shortfall
Salaries and common staff costs	686,150	88,396,500	8,433,433	8,983,554		8,983,554	(550,121)
Travel on official business	5,150	107,650	14,585	6,782		6,782	7,803
General operating expenses	191,500	95,212,950	8,536,193	5,983,209	1,265,841	7,249,050	1,287,143
Supplies and materials	10,650	1,188,150	114,782	32,358	53,111	85,469	29,313
Acquisition of furniture and equipment	23,400	3,288,850	311,643	54,108	89,133	143,241	168,402
EDP non-staff costs	13,000	2,413,600	224,534				224,534
Other expenditure		21,250	1,862	207,108		207,108	(205,246)
Total B	929,850	190,628,950	17,637,032	15,267,119	1,408,085	16,675,204	961,828
Miscellaneous income	358,250	5,667,955	855,003	1,393,858		1,393,858	(538,855)
Total C	358,250	5,667,955	855,003	1,393,858		1,393,858	(538,855)
Total A-B-C	11,778,600	1,114,257,495	109,434,822	78,859,040	7,154,236	86,013,276	23,421,546

GENERAL FUND

Statement of income and expenditure for the year ended 31 December 1994
(In United States dollars)

Assessment of Member States, 1994 (note 2 (a))*	109,434,822
Add: Increase (decrease) in value of assessment due to exchange fluctuations (note 2 (b))	1,459,395
Income from Member States, 1994	110,894,217
Other income	18,069,062
Total income	128,963,279 1/
Deduct: Expenditure	104,082,338
Provisional excess of income over expenditure (note 2 (c))	24,880,941
Represented by:	
Receipts from Member States, 1994	81,534,374
Other income	18,069,062
Subtotal	99,603,436
Disbursements	95,520,017
Excess (shortfall) of receipts over disbursements	4,083,419
Unliquidated obligations, 1994	8,562,321
Subtotal	(4,478,902)
Contributions due from Member States (Schedule 3.1, subtotal 1)	29,359,843
	24,880,941

* References are to notes contained in annex I to the present document.
1/ Excluding contributions in kind valued by UNIDO at $ 52,000

Statement II B

GENERAL FUND

Statement of surpluses due to Member States as at 31 December 1994
(In United States dollars)

1992-1993	
Provisional excess of income over expenditure	8,674,693
Add: Savings on liquidation of obligations in 1994 (Schedule 2.1)	3,675,236
Add: Increase in value of AS contributions (note 2 (e))*	2,382,995
Final excess of income over expenditure (retained GC.5/Dec.14)	14,732,924
Deduct: Assessed contributions unpaid (Schedule 3.1, subtotal 1)	14,562,902
Provisional surplus (shortfall)	170,022
1990-1991	
Final excess of income over expenditure (retained GC.5/Dec.14)	8,746,822
Deduct: Assessed contributions unpaid (Schedule 3.1, subtotal 1)	2,278,741
Provisional surplus	6,468,081
1988-1989	
Final excess of income over expenditure (retained GC.4/Dec.15)	6,496,192
Deduct: Assessed contributions unpaid (Schedule 3.1, subtotal 1)	422,451
Provisional surplus	6,073,741
Contributions from new Member States	
1994	296,410
1990-1991	200,812
1988-1989	75,996
1986-1987	196,863
	770,081
Deduct: Contributions unpaid (schedule 3.1, subtotal 2)	398,970
Contributions received	371,111
Deduct: Contributions applied to 1994 assessment	213,511
Contributions available to be applied against future assessments	157,600

* References are to notes contained in annex I to the present document.

Schedule 2.1

GENERAL FUND

Savings on liquidation of 1992-1993 obligations by major object of expenditure

(In United States dollars)

	Salaries, other personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellowship grants, other	Total
Major Programme							
Policy-making Organs	149					36,509	36,658
Executive Direction and Management	8,390	9,578	52				18,020
Programme and Project Development	491,080	17,259		19,217		2,097	529,653
Industrial Promotion, Consultations and Technology	323,705	39,110	3,678	12,455		19,893	398,841
Industrial Operations	410,223	4,278		57		4,966	419,524
Common Programmes	133,421	28,964	10		27,816	243,202	433,413
External Relations, Public Information, Language and Documentation Services	341,300	14,529	20,221	54,502	1,133	96,774	528,459
Administration	87,679	50		1,238,706	116,839	109,789	1,553,063
Total A	1,795,947	113,768	23,961	1,324,937	145,788	513,230	3,917,631
Income				161,025	81,370		242,395
Total B				161,025	81,370		242,395
Total A-B	1,795,947	113,768	23,961	1,163,912	64,418	513,230	3,675,236

Schedule 2.2

GENERAL FUND

Status of appropriations for the biennium 1992-1993 as at 31 December 1994
(In United States dollars)

	Balance of appropriations as at 31 December 1993	Savings on liquidation of obligations in 1994	Balance of appropriations as at 31 December 1994
Major Programme			
Policy-making Organs	629,844	36,658	666,502
Executive Direction and Management	630,189	18,020	648,209
Programme and Project Development	1,925,927	529,653	2,455,580
Industrial Promotion, Consultations and Technology	241,865	398,841	640,706
Industrial Operations	1,349,791	419,524	1,769,315
Common Programmes	1,209,103	433,413	1,642,516
External Relations, Public Information, Language and Documentation Services	4,829,982	528,459	5,358,441
Administration	7,297,610	1,553,063	8,850,673
Total A	18,114,311	3,917,631	22,031,942
Income	7,030,789	242,395	7,273,184
Total B	7,030,789	242,395	7,273,184
Total A-B	11,083,522 a/	3,675,236 b/	14,758,758

a/ Statement I as at 31 December 1993.
b/ Statement IIB as at 31 December 1994.

Statement III

GENERAL FUND

Statement of assets, liabilities and surpluses as at 31 December 1994
(In United States dollars)

Assets		
Cash at banks (Schedule 3.2)		19,374,883
Accounts receivable (note 2 (f))*		8,906,157
Payments of national income tax recoverable (note 2 (g))		1,555,104
Deferred charges (note 2 (h))		708,130
Assessed contributions receivable (Schedule 3.1, Subtotal 1)		
Year 1994	29,359,843	
Biennium 1992-1993	14,562,902	
Biennium 1990-1991	2,278,741	
Biennium 1988-1989	422,451	
Biennium 1986-1987	85,002	46,708,939
New Member States' contributions receivable (Schedule 3.1, Subtotal 2)		
1994	296,410	
1990-1991	34,998	
1988-1989	21,242	
1986-1987	46,320	398,970
Due from other funds (note 2 (j))		1,797,686
Unassessed contributions		98,155,150
Total assets		177,605,019
Liabilities		
Unliquidated obligations (Statement I)		7,154,236
Accounts payable and reserves (note 2 (i))		4,931,694
Provision for national income tax (note 2 (g))		950,490
Loan from United Nations		11,000,000
Deferred income		98,155,150
Total liabilities		122,191,570
Surpluses due to Member States (note 2 (d))		
1994		
Arrears of contributions receivable	29,359,843	
Provisional surplus (deficit) (Statement II A)	(4,478,902)	24,880,941
1992-1993		
Arrears of contributions receivable	14,562,902	
Provisional surplus (deficit) (Statement II B)	170,022	14,732,924
1990-1991		
Arrears of contributions receivable	2,278,741	
Provisional surplus (deficit) (Statement II B)	6,468,081	8,746,822
1988-1989		
Arrears of contributions receivable	422,451	
Provisional surplus (deficit) (Statement II B)	6,073,741	6,496,192
Contributions from new Member States		
Arrears of contributions receivable	398,970	
Contributions available for future assessments (Statement II B)	157,600	556,570
Total surplus due to Member States		55,413,449
Total liabilities and surpluses		177,605,019

* References are to notes contained in annex I to the present document.

Schedule 3.1

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 31 December 1994)

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	1,127	117,634	1,178	111,426	2	226	0	0	1,125	117,408	1,178	111,426	20,604	22,907
ALBANIA	0.01	1,972	205,812	1,178	111,426	0	32	0	0	1,972	205,780	1,178	111,426	28,418	31,568
ALGERIA	0.17	0	0	20,024	1,894,238	0	0	20,024	1,894,238	0	0	0	0	0	0
ANGOLA	0.01	1,769	184,588	1,178	111,426	215	22,450	0	0	1,554	162,138	1,178	111,426	24,559	27,291
ARGENTINA	0.60	61,756	6,445,620	70,672	6,685,545	0	0	0	0	61,756	6,445,620	70,672	6,685,545	1,183,258	1,315,686
ARMENIA	0.14	25,634	2,675,552	16,490	1,559,960	0	0	0	0	25,634	2,675,552	16,490	1,559,960	379,682	421,806
AUSTRALIA	1.58	20,129	2,100,905	186,102	17,605,268	20,129	2,100,905	183,341	17,344,029	0	0	2,761	261,239	23,967	26,728
AUSTRIA	0.79	0	0	93,051	8,802,634	0	0	93,051	8,802,634	0	0	0	0	0	0
AZERBAIJAN	0.23	21,691	2,263,928	27,091	2,562,792	0	0	0	0	21,691	2,263,928	27,091	2,562,792	435,289	484,071
BAHAMAS	0.02	3,146	328,326	2,356	222,851	3,146	328,326	2,356	222,851	0	0	0	0	0	0
BAHRAIN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
BANGLADESH	0.01	1,706	178,080	1,178	111,426	965	100,788	0	0	741	77,292	1,178	111,426	17,057	18,976
BARBADOS	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
BELARUS	0.50	45,235	4,721,395	58,893	5,571,287	0	0	0	0	45,235	4,721,395	58,893	5,571,287	928,560	1,032,708
BELGIUM	1.11	0	0	130,742	12,368,258	0	0	130,742	12,368,258	0	0	0	0	0	0
BELIZE	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
BENIN	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
BHUTAN	0.01	0	0	1,178	111,426	0	0	131	12,468	0	0	1,047	98,958	9,079	10,126
BOLIVIA	0.01	4,281	205,812	1,178	111,426	21	0	0	0	4,240	205,812	1,178	111,426	28,421	33,839
BOSNIA AND HERZEGOVINA	0.04	7,888	823,246	4,711	445,703	0	0	0	0	7,888	823,246	4,711	445,703	113,680	126,279
BOTSWANA	0.01	1,776	185,385	1,178	111,426	2	226	0	0	1,774	185,159	1,178	111,426	26,595	29,547
BRAZIL	1.67	155,779	16,259,119	196,703	18,608,100	155,779	16,259,119	11,792	1,115,531	0	0	184,911	17,492,569	1,604,823	1,789,734
BULGARIA	0.14	12,817	1,337,776	16,490	1,559,960	12,817	1,337,776	16,490	1,559,960	0	0	0	0	0	0

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
BURKINA FASO	0.01	41,277	205,812	1,178	111,426	0	0	0	0	41,277	205,812	1,178	111,426	28,421	70,876
BURUNDI	0.01	1,149	119,876	1,178	111,426	690	71,994	0	0	459	47,882	1,178	111,426	14,457	16,094
CAMEROON	0.01	2,171	205,812	1,178	111,426	2,171	205,812	1,178	111,426	0	0	0	0	0	0
CAPE VERDE	0.01	10,714	205,812	1,178	111,426	21	0	0	0	10,693	205,812	1,178	111,426	28,421	40,292
CENTRAL AFRICAN REPUBLIC	0.01	26,676	205,812	1,178	111,426	8	0	0	0	26,668	205,812	1,178	111,426	28,421	56,267
CHAD	0.01	1,972	205,812	1,178	111,426	0	0	0	0	1,972	205,812	1,178	111,426	28,421	31,571
CHILE	0.08	14,963	1,561,599	9,423	891,406	14,963	1,561,599	11	1,057	0	0	9,412	890,349	81,683	91,095
CHINA	0.81	0	0	95,407	9,025,486	0	0	95,407	9,025,486	0	0	0	0	0	0
COLOMBIA	0.14	0	0	16,490	1,559,960	0	0	16,351	1,546,773	0	0	139	13,187	1,210	1,349
COMOROS	0.01	34,836	205,812	1,178	111,426	0	0	0	0	34,836	205,812	1,178	111,426	28,421	64,435
CONGO	0.01	21,357	205,812	1,178	111,426	21	0	0	0	21,336	205,812	1,178	111,426	28,421	50,935
COSTA RICA	0.01	36,982	205,812	1,178	111,426	0	0	0	0	36,982	205,812	1,178	111,426	28,421	66,581
COTE D'IVOIRE	0.02	0	0	2,356	222,851	0	0	442	41,776	0	0	1,914	181,075	16,612	18,526
CROATIA	0.14	25,634	2,675,552	16,490	1,559,960	12,685	1,323,989	0	0	12,949	1,351,563	16,490	1,559,960	262,618	292,057
CUBA	0.10	16,901	1,763,954	11,779	1,114,257	9,279	968,482	0	0	7,622	795,472	11,779	1,114,257	172,559	191,960
CYPRUS	0.02	0	0	2,356	222,851	0	0	2,356	222,851	0	0	0	0	0	0
CZECH REPUBLIC	0.44	4,930	514,534	51,826	4,902,733	4,930	514,534	51,826	4,902,733	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	31,267	1,029,068	5,889	557,129	107	0	0	0	31,160	1,029,068	5,889	557,129	142,099	179,148
DENMARK	0.58	0	0	80,094	7,576,951	0	0	80,094	7,576,951	0	0	0	0	0	0
DJIBOUTI	0.01	1,972	205,812	1,178	111,426	0	0	0	0	1,972	205,812	1,178	111,426	28,421	31,571
DOMINICA	0.01	1,777	185,390	1,178	111,426	2	226	0	0	1,775	185,164	1,178	111,426	26,595	29,548
DOMINICAN REPUBLIC	0.02	137,276	411,624	2,356	222,851	0	0	0	0	137,276	411,624	2,356	222,851	56,839	196,471

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
ECUADOR	0.03	43,336	617,434	3,534	334,277	39,364	202,916	0	0	3,972	414,518	3,534	334,277	67,319	74,825
EGYPT	0.07	0	0	8,245	779,980	0	0	17	1,587	0	0	8,228	778,393	71,412	79,640
EL SALVADOR	0.01	19,476	205,812	1,178	111,426	0	0	0	0	19,476	205,812	1,178	111,426	28,421	49,075
EQUATORIAL GUINEA	0.01	34,836	205,812	1,178	111,426	0	0	0	0	34,836	205,812	1,178	111,426	28,421	64,435
ETHIOPIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
FIJI	0.01	16,074	205,812	1,178	111,426	8	0	0	0	16,066	205,812	1,178	111,426	28,421	45,665
FINLAND	0.60	0	0	70,672	6,685,545	0	0	70,672	6,685,545	0	0	0	0	0	0
FRANCE	6.29	0	0	740,874	70,086,796	0	0	740,874	70,086,796	0	0	0	0	0	0
GABON	0.02	52,386	411,624	2,356	222,851	18,483	0	0	0	33,902	411,624	2,356	222,851	56,839	93,097
GAMBIA	0.01	34,836	205,812	1,178	111,426	0	0	0	0	34,836	205,812	1,178	111,426	28,421	64,435
GEORGIA	0.22	41,410	4,322,044	25,913	2,451,366	0	0	0	0	41,410	4,322,044	25,913	2,451,366	607,040	674,363
GERMANY	9.37	0	0	1,103,655	104,405,927	0	0	1,103,655	104,405,927	0	0	0	0	0	0
GHANA	0.01	0	0	1,178	111,426	0	0	13	1,289	0	0	1,165	110,137	10,104	11,269
GREECE	0.37	0	0	43,581	4,122,753	0	0	42,877	4,056,204	0	0	704	66,549	6,105	6,809
GRENADA	0.01	29,938	205,812	1,178	111,426	7,864	0	0	0	22,054	205,812	1,178	111,426	28,421	51,663
GUATEMALA	0.02	45,680	411,624	2,356	222,851	43	0	0	0	45,637	411,624	2,356	222,851	56,839	104,832
GUINEA	0.01	1,875	195,672	1,178	111,426	2	226	0	0	1,873	195,446	1,178	111,426	27,504	30,555
GUINEA-BISSAU	0.01	31,414	205,812	1,178	111,426	21	0	0	0	31,393	205,812	1,178	111,426	28,421	60,992
GUYANA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
HAITI	0.01	41,681	205,812	1,178	111,426	21	0	0	0	41,660	205,812	1,178	111,426	28,421	71,259
HONDURAS	0.01	20,112	205,812	1,178	111,426	9,079	0	0	0	11,033	205,812	1,178	111,426	28,421	40,632
HUNGARY	0.19	0	0	22,379	2,117,089	0	0	22,379	2,117,089	0	0	0	0	0	0
INDIA	0.38	0	0	44,759	4,234,178	0	0	41,935	3,967,026	0	0	2,824	267,152	24,509	27,333

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
INDONESIA	0.17	0	0	20,024	1,894,238	0	0	20,024	1,894,238	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	97,436	10,169,659	95,407	9,025,486	97,436	10,169,659	27,645	2,615,254	0	0	67,762	6,410,232	588,095	655,857
IRAQ	0.14	130,788	2,675,552	16,490	1,559,960	0	0	0	0	130,788	2,675,552	16,490	1,559,960	379,682	526,960
IRELAND	0.19	0	0	22,379	2,117,089	0	0	22,379	2,117,089	0	0	0	0	0	0
ISRAEL	0.24	2,655	277,073	28,269	2,674,218	2,655	277,073	28,269	2,674,218	0	0	0	0	0	0
ITALY	4.50	0	0	530,037	50,141,587	0	0	530,037	50,141,587	0	0	0	0	0	0
JAMAICA	0.01	17,043	205,812	1,178	111,426	16,334	131,806	0	0	709	74,006	1,178	111,426	16,766	18,653
JAPAN	13.06	0	0	1,538,285	145,522,029	0	0	1,538,285	145,522,029	0	0	0	0	0	0
JORDAN	0.01	25,733	205,812	1,178	111,426	21	0	0	0	25,712	205,812	1,178	111,426	28,421	55,311
KENYA	0.01	10,714	205,812	1,178	111,426	21	0	0	0	10,693	205,812	1,178	111,426	28,421	40,292
KUWAIT	0.26	57	5,960	30,624	2,897,069	57	5,960	30,624	2,897,069	0	0	0	0	0	0
KYRGYZSTAN	0.06	5,916	617,435	7,067	668,554	0	0	0	0	5,916	617,435	7,067	668,554	115,927	128,910
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	975	101,784	1,178	111,426	2	226	0	0	973	101,558	1,178	111,426	19,202	21,353
LEBANON	0.01	10,714	205,812	1,178	111,426	10,714	205,812	1,178	111,426	0	0	0	0	0	0
LESOTHO	0.01	0	0	1,178	111,426	0	0	2	224	0	0	1,176	111,202	10,202	11,378
LIBERIA	0.01	1,972	205,812	1,178	111,426	0	0	0	0	1,972	205,812	1,178	111,426	28,421	31,571
LIBYAN ARAB JAMAHIRIYA	0.25	245,174	4,939,480	29,446	2,785,644	0	0	0	0	245,174	4,939,480	29,446	2,785,644	692,300	966,920
LITHUANIA	0.16	29,578	3,087,174	18,846	1,782,812	9,809	1,023,814	0	0	19,769	2,063,360	18,846	1,782,812	345,998	384,613
LUXEMBOURG	0.06	0	0	7,067	668,554	0	0	7,067	668,554	0	0	0	0	0	0
MADAGASCAR	0.01	1,728	180,307	1,178	111,426	312	32,532	0	0	1,416	147,775	1,178	111,426	23,289	25,883
MALAWI	0.01	58	6,086	1,178	111,426	58	6,086	293	27,736	0	0	885	83,690	7,678	8,563

Schedule 3.1

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
MALAYSIA	0.13	11,831	1,234,870	15,312	1,448,535	11,759	1,227,405	0	0	72	7,465	15,312	1,448,535	133,553	148,937
MALDIVES	0.01	1,972	205,812	1,178	111,426	1,972	205,812	1,178	111,426	0	0	0	0	0	0
MALI	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	28,421	76,015
MALTA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MAURITANIA	0.01	28,918	205,812	1,178	111,426	21	0	0	0	28,897	205,812	1,178	111,426	28,421	58,496
MAURITIUS	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MEXICO	0.92	0	0	106,363	10,251,160	0	0	105,378	9,968,743	0	0	2,985	282,426	25,911	28,896
MONGOLIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
MOROCCO	0.03	2,958	308,717	3,534	334,277	2,958	308,717	3,534	334,277	0	0	0	0	0	0
MOZAMBIQUE	0.01	1,874	195,585	1,178	111,426	884	92,268	0	0	990	103,317	1,178	111,426	19,358	21,526
MYANMAR	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NAMIBIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
NEPAL	0.01	1,769	184,586	1,178	111,426	285	29,771	0	0	1,484	154,817	1,178	111,426	23,912	26,574
NETHERLANDS	1.57	0	0	164,924	17,493,843	0	0	164,924	17,493,843	0	0	0	0	0	0
NEW ZEALAND	0.25	0	0	29,446	2,785,644	0	0	29,446	2,785,644	0	0	0	0	0	0
NICARAGUA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	28,421	76,015
NIGER	0.01	10,745	205,812	1,178	111,426	21	0	0	0	10,724	205,812	1,178	111,426	28,421	40,323
NIGERIA	0.21	25,349	2,645,729	24,735	2,339,941	0	0	0	0	25,349	2,645,729	24,735	2,339,941	448,601	498,685
NORWAY	0.58	0	0	68,316	6,462,693	0	0	68,316	6,462,693	0	0	0	0	0	0
OMAN	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
PAKISTAN	0.06	6,027	629,049	7,067	668,554	5,475	571,453	0	0	552	57,596	7,067	668,554	66,427	74,046
PANAMA	0.02	29,560	411,624	2,356	222,851	29,560	411,624	185	17,484	0	0	2,171	205,367	18,841	21,012
PAPUA NEW GUINEA	0.01	1,895	197,734	1,178	111,426	1	86	0	0	1,894	197,648	1,178	111,426	27,699	30,771

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
PARAGUAY	0.02	64,382	411,624	2,356	222,851	46	0	0	0	64,336	411,624	2,356	222,851	56,839	123,531
PERU	0.06	11,651	1,215,368	7,067	668,554	15	1,571	0	0	11,636	1,214,397	7,067	668,554	168,709	187,412
PHILIPPINES	0.07	5,222	544,984	8,245	779,980	5,222	544,984	8,245	779,980	0	0	0	0	0	0
POLAND	0.49	0	0	57,715	5,459,862	0	0	57,715	5,459,862	0	0	0	0	0	0
PORTUGAL	0.21	0	0	24,735	2,339,941	0	0	24,713	2,337,880	0	0	22	2,061	189	211
QATAR	0.06	4,848	506,016	5,889	557,129	4,848	506,016	5,889	557,129	0	0	0	0	0	0
REPUBLIC OF KOREA	0.72	67,298	7,024,102	84,806	8,022,654	67,298	7,024,102	56,864	5,379,348	0	0	27,942	2,643,306	242,505	270,447
REPUBLIC OF MOLDOVA	0.16	14,789	1,543,587	18,846	1,782,812	0	0	0	0	14,789	1,543,587	18,846	1,782,812	300,041	333,676
ROMANIA	0.18	33,522	3,498,779	21,201	2,005,663	33,522	3,498,779	717	67,863	0	0	20,484	1,937,800	177,780	198,264
RUSSIAN FEDERATION	7.04	1,363,119	142,272,559	829,213	78,443,728	867,425	90,535,549	0	0	495,694	51,737,010	829,213	78,443,728	11,771,120	13,096,027
RWANDA	0.01	861	89,874	1,178	111,426	2	226	0	0	859	89,648	1,178	111,426	18,149	20,186
SAINT KITTS AND NEVIS	0.01	27,316	205,812	1,178	111,426	10,021	0	0	0	17,295	205,812	1,178	111,426	28,421	46,894
SAINT LUCIA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	26,204	205,812	1,178	111,426	8	0	0	0	26,196	205,812	1,178	111,426	28,421	55,795
SAO TOME AND PRINCIPE	0.01	34,836	205,812	1,178	111,426	0	0	0	0	34,836	205,812	1,178	111,426	28,421	64,435
SAUDI ARABIA	1.01	0	0	118,964	11,254,001	0	0	0	0	0	0	118,964	11,254,001	1,032,477	1,151,441
SENEGAL	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SEYCHELLES	0.01	21,117	205,812	1,178	111,426	21	0	0	0	21,096	205,812	1,178	111,426	28,421	50,695
SIERRA LEONE	0.01	37,112	205,812	1,178	111,426	21	0	0	0	37,091	205,812	1,178	111,426	28,421	66,690
SLOVAKIA	0.14	0	0	16,490	1,559,960	0	0	16,490	1,559,960	0	0	0	0	0	0
SLOVENIA	0.10	0	0	11,779	1,114,257	0	0	0	0	0	0	11,779	1,114,257	102,225	114,004

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Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
SOMALIA	0.01	46,416	205,812	1,178	111,426	0	0	0	0	46,416	205,812	1,178	111,426	28,421	76,015
SPAIN	2.08	193,245	20,169,540	244,995	23,176,556	193,245	20,169,540	244,995	23,176,556	0	0	0	0	0	0
SRI LANKA	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SUDAN	0.01	1,914	199,715	1,178	111,426	2	226	0	0	1,912	199,489	1,178	111,426	27,862	30,952
SURINAME	0.01	34,836	205,812	1,178	111,426	27,528	0	0	0	7,308	205,812	1,178	111,426	28,421	36,907
SWAZILAND	0.01	0	0	1,178	111,426	0	0	1,178	111,426	0	0	0	0	0	0
SWEDEN	1.16	0	0	136,632	12,925,387	0	0	136,632	12,925,387	0	0	0	0	0	0
SWITZERLAND	1.22	0	0	143,699	13,593,941	0	0	143,699	13,593,941	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	7,888	823,246	4,711	445,703	9	915	0	0	7,879	822,331	4,711	445,703	113,599	126,189
TAJIKISTAN	0.05	4,930	514,529	5,889	557,129	0	0	0	0	4,930	514,529	5,889	557,129	96,606	107,425
THAILAND	0.12	0	0	14,134	1,337,109	0	0	14,134	1,337,109	0	0	0	0	0	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,972	205,812	2,356	222,851	0	0	0	0	1,972	205,812	2,356	222,851	38,642	42,970
TOGO	0.01	993	103,622	1,178	111,426	2	226	0	0	991	103,396	1,178	111,426	19,365	21,534
TONGA	0.01	1,283	133,860	1,178	111,426	873	91,106	0	0	410	42,754	1,178	111,426	14,003	15,591
TRINIDAD AND TOBAGO	0.05	8,994	938,720	5,889	557,129	9	958	0	0	8,985	937,762	5,889	557,129	134,027	148,901
TUNISIA	0.03	0	0	3,534	334,277	0	0	3,534	334,277	0	0	0	0	0	0
TURKEY	0.28	0	0	32,980	3,119,921	0	0	3,767	356,394	0	0	29,213	2,763,527	253,535	282,748
UGANDA	0.01	1,857	193,808	1,178	111,426	867	90,520	0	0	990	103,288	1,178	111,426	19,356	21,524
UKRAINE	1.96	429,048	24,079,960	230,861	21,839,447	0	0	0	0	429,048	24,079,960	230,861	21,839,447	4,132,705	4,792,614

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium		Prior Biennium		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
UNITED ARAB EMIRATES	0.22	506,993	4,322,044	25,913	2,451,366	0	0	0	0	506,993	4,322,044	25,913	2,451,366	607,040	1,139,946
UNITED KINGDOM	5.26	0	0	619,554	58,609,944	0	0	619,554	58,609,944	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01	6,366	205,812	1,178	111,426	5,123	76,066	0	0	1,243	129,746	1,178	111,426	21,695	24,116
UNITED STATES OF AMERICA	25.00	817,726	85,348,380	2,944,650	278,564,374	817,726	85,348,380	2,056,831	194,576,567	0	0	887,819	83,987,807	7,705,303	8,593,122
URUGUAY	0.04	7,309	762,856	4,711	445,703	9	915	0	0	7,300	761,941	4,711	445,703	108,259	120,270
VANUATU	0.01	1,782	186,027	1,178	111,426	281	29,291	0	0	1,501	156,736	1,178	111,426	24,082	26,761
VENEZUELA	0.51	95,724	9,990,998	60,071	5,682,713	0	0	0	0	95,724	9,990,998	60,071	5,682,713	1,404,727	1,560,522
VIET NAM	0.01	0	0	1,178	111,426	0	0	1,107	104,687	0	0	71	6,739	618	689
YEMEN	0.01	63,668	205,812	1,178	111,426	43	0	0	0	63,625	205,812	1,178	111,426	28,421	93,224
YUGOSLAVIA	0.15	785,013	3,087,174	17,668	1,671,386	85	0	0	0	784,928	3,087,174	17,668	1,671,386	426,298	1,228,894
ZAIRE	0.01	20,521	205,812	1,178	111,426	21	0	0	0	20,500	205,812	1,178	111,426	28,421	50,099
ZAMBIA	0.01	10,579	205,812	1,178	111,426	2,806	0	0	0	7,773	205,812	1,178	111,426	28,421	37,372
ZIMBABWE	0.01	1,077	112,436	1,178	111,426	4	463	0	0	1,073	111,973	1,178	111,426	20,124	22,375
Sub-total 1 Member States	86-87	85,044	0	0	0	42	0	0	0	85,002	0	0	0	0	85,002
	88-89	454,445	0	0	0	31,994	0	0	0	422,451	0	0	0	0	422,451
	90-91	2,414,538	0	0	0	135,797	0	0	0	2,278,741	0	0	0	0	2,278,741
	92-93	3,796,238	396,222,643	0	0	2,372,452	247,619,563	0	0	1,423,786	148,603,080	0	0	13,139,116	14,562,902
	94-			11,778,614	1,114,257,501	0	0	8,745,224	827,299,421	0	0	3,033,390	286,958,080	26,326,453	29,359,843
	T-	6,750,265	396,222,643	11,778,614	1,114,257,501	2,540,285	247,619,563	8,745,224	827,299,421	4,209,980	148,603,080	3,033,390	286,958,080	39,465,569	46,708,939

Member State	Scale of assessment (percentage)	Contributions Payable 1 January 1994				Credits and Collections in 1994				Contributions Outstanding as of 31 December 1994					TOTAL
		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium		Prior Bienniums		Current Biennium			
		Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	Dollar	Schilling	$ Equiv.	$ Equiv.
CHAD	0.01	8,752	0	0	0	0	0	0	0	8,752	0	0	0	0	8,752
COMOROS	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
COSTA RICA	0.01	5,889	0	0	0	7	0	0	0	5,882	0	0	0	0	5,882
DJIBOUTI	0.01	8,752	0	0	0	10	0	0	0	8,742	0	0	0	0	8,742
EL SALVADOR	0.01	15,360	0	0	0	0	0	0	0	15,360	0	0	0	0	15,360
EQUATORIAL GUINEA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
GAMBIA	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
LIBERIA	0.01	17,504	0	0	0	0	0	0	0	17,504	0	0	0	0	17,504
LITHUANIA	0.16	41,363	0	0	0	41,363	0	0	0	0	0	0	0	0	0
SAO TOME AND PRINCIPE	0.01	11,580	0	0	0	0	0	0	0	11,580	0	0	0	0	11,580
SURINAME	0.01	11,580	0	0	0	11,580	0	0	0	0	0	0	0	0	0
UZBEKISTAN	0.26	0	0	30,624	2,897,069	0	0	0	0	0	0	30,624	2,897,069	265,786	296,410
Sub-total 2															
New Member States	86-87	57,900	0	0	0	11,580	0	0	0	46,320	0	0	0	0	46,320
	88-89	21,249	0	0	0	7			0	21,242	0	0	0	0	21,242
	90-91	76,371	0	0	0	41,373	0	0	0	34,998	0	0	0	0	34,998
	94-	0	0	30,624	2,897,069	0	0	0	0	0	0	30,624	2,897,069	265,786	296,410
	T-	155,520	0	30,624	2,897,069	52,960	0	0	0	102,560	0	30,624	2,897,069	265,786	398,970
TOTAL	86-87	142,944	0	0	0	11,622	0	0	0	131,322	0	0	0	0	131,322
	88-89	475,694	0	0	0	32,001	0	0	0	443,693	0	0	0	0	443,693
	90-91	2,490,909	0	0	0	177,170	0	0	0	2,313,739	0	0	0	0	2,313,739
	92-93	3,796,238	396,222,643	0	0	2,372,452	247,619,563	0	0	1,423,786	148,603,080	0	0	13,139,116	14,562,902
	94-	0	0	11,809,238	1,117,154,570	0	0	8,745,224	827,299,421	0	0	3,064,014	289,855,149	26,592,239	29,656,253
	T-	6,905,785	396,222,643	11,809,238	1,117,154,570	2,593,245	247,619,563	8,745,224	827,299,421	4,312,540	148,603,080	3,064,014	289,855,149	39,731,355	47,107,909

Schedule 3.2

GENERAL FUND

Cash balances as at 31 December 1994

Current/call accounts	Currency	Amount	Type of account	US$ equiv.	Maturity periods	Annual interest rate (%)
CABV, Vienna	US$	299,266	Current	299,266	N/A	4.625
Crédit Lyonnais, Vienna	US$	9,696	Current	9,696	N/A	3.250
Chase Manhattan, New York	US$	59,696	Current	59,696	N/A	4.148
Bankers Trust, New York	US$	95,610	Current	95,610	N/A	4.410
The Fuji Bank, Tokyo	US$	320	Current	320	N/A	N/A
Bank for Foreign Economic Affairs, Moscow	US$	1,345	Current	1,345	N/A	N/A
CABV, Vienna	AS	27,000,000	Call	2,477,064	N/A	4.250
CABV, Vienna	AS	1,948,728	Current	178,783	N/A	2.000
Bank Austria AG, Vienna	AS	1,995,601	Current	183,083	N/A	2.250
Total				3,304,863		
Deposit accounts						
CABV, Vienna	AS	10,000,000	Time deposit	917,431	11.11.94-03.01.95	4.700
	AS	10,000,000	Time deposit	917,431	11.11.94-09.01.95	4.700
Sogenal, Vienna	AS	10,000,000	Time deposit	917,431	12.05.94-27.02.95	4.700
Den Danske Bank, Copenhagen	AS	10,000,000	Time deposit	917,431	15.11.94-16.01.95	4.850
	AS	10,000,000	Time deposit	917,431	15.11.94-23.01.95	4.900
	AS	50,000,000	Time deposit	4,587,156	15.11.94-30.01.95	4.900
	AS	10,000,000	Time deposit	917,431	15.11.94-06.02.95	4.950
Raiffeisen Zentralbank, Vienna	AS	20,000,000	Time deposit	1,834,862	29.12.94-27.02.95	4.700

Schedule 3.2 (contd.)

Deposit accounts	Currency	Amount	Type of account	US$ equiv.	Maturity periods	Annual interest rate (%)
Banque Paribas, Paris	AS	10,000,000	Time deposit	917,431	23.11.94-13.02.95	4.875
	AS	10,000,000	Time deposit	917,431	23.11.94-20.02.95	4.875
	AS	25,000,000	Time deposit	2,293,578	23.11.94-27.02.95	4.875
Total				16,055,044		

Summary of cash resources as at 31 December 1994

	(US$)
Current accounts	3,304,863
Time deposits	16,055,044
Imprest accounts	14,976
Letters of credit	-
Total cash resources (Statement III)	19,374,883

Schedule 3.3

GENERAL FUND

Statement of source and application of funds for the year ended 31 December 1994
(In United States dollars)

Funds provided by		
Member States		
Adusted assessment, 1994 (Statement II A)	110,894,217	
Add: Increase in value of 1992-1993 contributions (Statement II B)	2,382,995	
Net increase in contributions from new Member States	82,899	
Deduct: Increase in unpaid contributions	7,183,523	106,176,588
Other income (Statement I)		16,660,977
Total funds received		122,837,565
Funds utilized for		
Disbursements, 1994 (Statement I)		95,520,017
Disbursements against unliquidated obligations, 1992-1993		
Unliquidated obligations, 1992-1993	14,409,403	
Deduct: Savings on liquidation (Statement II B)	3,675,236	10,734,167
Net increase in accounts receivable		4,328,987
Reduction of loan from United Nations		1,000,000
Total funds disbursed		111,583,171
Increase in cash balance during 1994		11,254,394
Total funds utilized		122,837,565
Cash balance, 1 January 1994		8,120,489
Increase in cash balance during 1994		11,254,394
Cash balance, 31 December 1994 (Statement III)		19,374,883

Statement IV

WORKING CAPITAL FUND

Statement of assets and principal of Fund as at 31 December 1994
(In United States dollars)

Assets	
Current assets:	
Cash (Schedule 4.2)	8,812,515
Assessed contributions unpaid (Schedule 4.1)	210,885
Total assets	9,023,400
Principal of Fund	9,023,400
Total of Fund	9,023,400

Schedule 4.1

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 31 DECEMBER 1994

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.17	15,300	14,400	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.60	54,000	50,400	1,336	2,264
ARMENIA	0.14	12,600	0	0	12,600
AUSTRALIA	1.58	142,200	135,000	7,200	0
AUSTRIA	0.79	71,100	66,600	4,500	0
AZERBAIJAN	0.23	20,700	0	0	20,700
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.50	45,000	27,900	726	16,374
BELGIUM	1.11	99,900	94,500	5,400	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.67	150,300	142,200	8,100	0
BULGARIA	0.14	12,600	11,700	900	0
BURKINA FASO	0.01	900	600	21	279
BURUNDI	0.01	900	900	0	0

Schedule 4.1

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
CAMEROON	0.01	900	900	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.81	72,900	68,400	4,500	0
COLOMBIA	0.14	12,600	11,700	900	0
COMOROS	0.01	900	0	8	892
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CROATIA	0.14	12,600	0	12,600	0
CUBA	0.10	9,000	8,100	900	0
CYPRUS	0.02	1,800	1,800	0	0
CZECH REPUBLIC	0.44	39,600	37,800	1,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.68	61,200	57,600	3,600	0
DJIBOUTI	0.01	900	0	900	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	64	1,736
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	3	897
EQUATORIAL GUINEA	0.01	900	0	8	892
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.60	54,000	50,400	3,600	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
FRANCE	6.29	566,100	536,400	29,700	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	0	8	892
GEORGIA	0.22	19,800	0	0	19,800
GERMANY	9.37	843,300	798,300	45,000	0
GHANA	0.01	900	900	0	0
GREECE	0.37	33,300	31,500	1,800	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.19	17,100	16,200	900	0
INDIA	0.38	34,200	32,400	1,800	0
INDONESIA	0.17	15,300	14,400	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	72,900	68,400	4,500	0
IRAQ	0.14	12,600	10,800	256	1,544
IRELAND	0.19	17,100	16,200	900	0
ISRAEL	0.24	21,600	20,700	900	0
ITALY	4.50	405,000	383,400	21,600	0
JAMAICA	0.01	900	900	0	0
JAPAN	13.06	1,175,400	1,112,400	63,000	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.26	23,400	22,500	900	0
KYRGYZSTAN	0.06	5,400	0	0	5,400

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.25	22,500	21,600	562	338
LITHUANIA	0.16	14,400	13,500	900	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.13	11,700	10,800	900	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	21	879
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.92	82,800	78,300	4,500	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.57	141,300	134,100	7,200	0
NEW ZEALAND	0.25	22,500	21,600	900	0
NICARAGUA	0.01	900	0	21	879
NIGER	0.01	900	900	0	0
NIGERIA	0.21	18,900	18,000	409	491

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1966-1993	Collections in 1994	Amount outstanding to date
NORWAY	0.58	52,200	49,500	2,700	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.49	44,100	42,300	1,800	0
PORTUGAL	0.21	18,900	18,000	900	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.72	64,800	61,200	3,600	0
REPUBLIC OF MOLDOVA	0.16	14,400	0	0	14,400
ROMANIA	0.18	16,200	15,300	900	0
RUSSIAN FEDERATION	7.04	633,600	753,300	-119,700	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	8	892
SAUDI ARABIA	1.01	90,900	85,500	2,074	3,326
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SLOVAKIA	0.14	12,600	11,700	900	0
SLOVENIA	0.10	9,000	8,100	0	900
SOMALIA	0.01	900	0	21	879
SPAIN	2.08	187,200	176,400	10,800	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	900	0
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.16	104,400	99,000	5,400	0
SWITZERLAND	1.22	109,800	103,500	6,300	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
TAJIKISTAN	0.05	4,500	0	0	4,500
THAILAND	0.12	10,800	9,900	900	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,800	0	0	1,800
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.28	25,200	24,300	900	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.96	176,400	105,300	2,711	68,389
UNITED ARAB EMIRATES	0.22	19,800	18,900	388	512
UNITED KINGDOM	5.26	473,400	448,200	25,200	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.51	45,900	44,100	1,270	530
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.15	13,500	12,600	900	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1993	Collections in 1994	Amount outstanding to date
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (165 States)	**100.00**	**9,000,000**	**8,618,100**	**194,415**	**187,485**
UZBEKISTAN	0.26	23,400	0	0	23,400
Sub-total (1 States)	**0.26**	**23,400**	**0**	**0**	**23,400**
T O T A L (166 States)	**100.26**	**9,023,400**	**8,618,100**	**194,415**	**210,885**

Schedule 4.2

WORKING CAPITAL FUND
Cash balances as at 31 December 1994

(In United States Dollars)

Call account	Amount	Maturity periods	Annual interest rate (%)
CABV, Vienna	312,515	N/A	5.000
Subtotal	312,515		
Deposit accounts			
Dresdner Bank, London	2,000,000	22.11.94-22.02.95	5.7500
Bank Austria AG, Vienna	2,000,000	25.11.94-27.02.95	5.8750
Bank of Tokyo, London	2,000,000	22.11.94-23.01.95	5.8125
Générale de Banque, Brussels	1,000,000	15.11.94-15.02.95	5.7500
	1,500,000	25.11.94-27.03.95	5.9500
Subtotal	8,500,000		
TOTAL	8,812,515		

Statement V

SPECIAL ACCOUNT FOR PROGRAMME SUPPORT COSTS
(In United States dollars)

I. Statement of income and expenditure for the12-month period ended 31 December 1994

Income	
UNDP	5,151,394
Trust funds	3,010,477
IDF	3,495,947
Other	633,794
Interest income	140,372
Miscellaneous	630,463
Total income	13,062,447 1/
Expenditure	
Salaries and common staff costs	10,929,226
Travel	88,382
Contractual services	7,615
General operating expenses	236,515
Supplies and materials	29,622
Acquisitions if furniture and equipment	55,056
EDP non-staff costs	836,105
Fellowships, grants, other expenditures	41,331
Total expenditure	12,223,852
Excess (shortfall) of income over expenditure for the above period	838,595

II. Statement of assets and liabilities as at 31 December 1994

Assets	
Cash (Schedule 5.1)	2,436,629
Accounts receivable	177,700
Due from UNIDO General Fund	755,548
Total assets	3,369,877
Liabilities	
Unliquidated obligations	674,330
Operating reserve (note 3)*	5,504,190
Total liabilities	6,178,520
Fund balance	
Balance available 1 January 1994	(3,647,238)
Net excess (shortfall) of income over expenditure	838,595
Balance available 31 December 1994	(2,808,643)
Total liabilities and Fund balance	3,369,877

* Refers to notes contained in annex I to the present document.
1/ Excluding contributions in kind valued by UNIDO at $ 25,000.

Schedule 5.1

SUPPORT COST CASH BALANCES AS AT 31 DECEMBER 1994

US dollar accounts	Currency	Amount	Type of account	US$ equiv.	Maturity periods	Annual interest rate (%)
CABV, Vienna	US$	601,767	Call	601,767	N/A	5.00
Subtotal				601,767		
Schilling accounts						
CABV, Vienna	AS	10,000,000	Time deposit	917,431	29.12.94-27.02.95	4.75
Raiffeisen Zentralbank, Vienna	AS	10,000,000	Time deposit	917,431	29.11.94-30.01.95	4.55
Subtotal				1,834,862		
TOTAL				2,436,629		

Statement VI

Technical cooperation activities executed by UNIDO
(In United States dollars)

I. Combined statement of income and expenditure for the 12-month period ended 31 December 1994

	Regular Programme	IDF (note 4)*	Trust funds (note 5)*	UNDP (note 6)*	Total
Income					
Allocations	3,151,115			38,984,761	42,135,876
Contributions		36,628,222	22,818,375		59,446,597
Interest income		957,928	3,393,818		4,351,746
Miscellaneous income		5,398	(51,062)		(45,664)
Gain/loss on exchange		1,326,255	1,340,522		2,666,777
Total income	3,151,115	38,917,803	27,501,653	38,984,761	108,555,332
Expenditure					
Salaries and common staff costs	1,808,064	14,641,767	19,149,693	16,213,021	51,812,545
Contractual services	264,803	4,284,055	2,809,023	4,310,200	11,668,081
Operational expenses	238,892	2,001,509	1,105,531	1,459,237	4,805,169
Acquisitions	416,916	4,842,061	6,203,407	7,578,936	19,041,320
Fellowships	422,440	3,340,788	2,139,536	4,271,973	10,174,737
Total project costs	3,151,115	29,110,180	31,407,190	33,833,367	97,501,852
Programme support costs		3,495,947	3,010,476	5,151,384	11,657,817
Total expenditure	3,151,115	32,606,127	34,417,666	38,984,761	109,159,669
Excess of income over expenditure		6,311,676	(6,916,013)		(604,337)

II. Combined statement of assets and liabilities as at 31 December 1994

Assets				
Cash	88,607,642 (a)	61,981,790 (a)	1,503,432	152,092,864
Pledged contributions unpaid	30,214,534 (b)			30,214,534
Accounts receivable	2,434,767 (c)	1,283,385 (b)	1,731,180 (a)	5,449,312
Due from UNDP for excess of expenditure over funds provided			5,218,122	5,218,122
Unspent allocations			33,816,096	33,816,096
Due from UNIDO General Fund			1,848,820	1,848,820
Deferred charges and other assets	17,027	19,872	13,583,220 (b)	13,620,119
Total assets	121,273,970	63,285,027	57,670,670	242,229,667
Liabilities				
Accounts payable	1,997,131 (d)	2,674,277 (c)	10,499,486 (c)	15,170,894
Unliquidated obligations	10,284,857	6,774,365	13,355,088	30,414,310
Due to UNIDO General Fund	1,168,344	907,947		2,076,291
Reserves	671,260	753,955		1,425,215
Operating reserve	550,000			550,000
Contributions paid in advance	23,438,044 (b)			23,438,044
Deferred income	45,906,334 (b)		33,816,096	79,722,430
Total liabilities	84,015,970	11,110,544	57,670,670	152,797,184
Fund balance				
Balance available 1 January 1994	30,946,324	59,090,496		90,036,820
Add net excess (shortfall) of income over expenditure	6,311,676	(6,916,013)		(604,337)
Balance available 31 December 1994	37,258,000	52,174,483		89,432,483
Total liabilities and fund balance	121,273,970	63,285,027	57,670,670	242,229,667

* References are to notes contained in annex I to the present document.

Schedule 6.1

UNIDF/IDP STATEMENT OF PLEDGES AND RECEIPTS, AS AT 31 DECEMBER 1994

(In US dollars)

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjustments to prior pledges	IDP firm pledges for				Collections in a/		Exchange adjustments	Unpaid balance	Advances by donors
			1986-1992	1993	1994	1995 and future years	1986-1993	1994			
					General-purpose convertible						
Afghanistan	1,500	0	3,000	0	0	0	4,500	0	0	0	0
Algeria	0	0	25,000	0	0	0	25,000	0	0	0	0
Angola	10,000	0	20,000	0	0	0	30,000	0	0	0	0
Argentina	0	150,000	0	0	0	0	149,990	0	10	0	0
Austria	0	0	778,467	185,185	170,023	0	822,088	347,801	(36,214)	0	0
Bahrain	5,000	0	0	0	0	0	5,000	0	0	0	0
Bangladesh	0	0	17,728	2,420	2,420	2,420	17,695	0	33	7,260	0
Barbados	0	0	20,000	0	0	0	20,000	0	0	0	0
Bhutan	1,320	0	1,450	0	0	0	2,770	0	0	0	0
Bolivia	2,000	0	17,313	0	0	0	14,313	0	0	5,000	0
Brazil	15,000	0	15,000	0	0	0	30,000	0	0	0	0
Burkina Faso	0	0	13,594	0	0	0	13,594	0	0	0	0
Cameroon	0	0	2,985	0	0	0	0	0	1,123	1,862	0
Chile	0	0	40,000	0	0	0	30,000	0	0	10,000	0
Colombia	1,425	40	40,160	0	0	0	41,416	0	0	209	0
Congo	11,426	0	0	0	0	0	3,400	0	76	7,950	0
Costa Rica	8,080	0	20,000	0	0	0	27,635	0	0	445	0
Cyprus	0	0	4,187	0	0	0	4,496	0	(309)	0	0
Czechoslovakia	0	0	65,501	0	0	0	65,501	0	0	0	0
Czech Republic	0	0	0	25,000	25,000	0	25,000	25,000	0	0	
Democratic People's Republic of Korea	0	0	32,558	33,019	0	0	64,966	0	611	0	0
Dominica	0	0	3,852	0	0	0	3,840	0	12	0	0
Ecuador	5,440	0	56,235	0	0	0	49,835	0	0	11,840	0
Egypt	0	0	2,000	0	0	0	2,000	0	0	0	0
Ethiopia	0	0	1,111	0	1,013	0	1,111	0	0	1,013	0
Fiji	0	0	1,009	0	0	0	0	0	240	769	0
Germany	0	0	18,736	0	0	0	18,736	0	0	0	0
Ghana	0	0	5,000	0	0	0	0	0	0	5,000	0
Greece	36,000	0	0	0	0	0	36,000	0	0	0	0
Grenada	0	0	5,000	0	0	0	0	0	0	5,000	0
Guatemala	0	0	32,422	0	0	0	5,000	0	6,923	20,499	0
Guinea	0	(108,600)	0	0	0	0	(108,600)	0	0	0	0
Guyana	723	509	7,208	0	0	0	4,000	0	660	3,780	0
Haiti	0	0	5,000	0	0	0	5,000	0	0	0	0
Honduras	0	0	15,000	0	0	0	14,371	0	629	0	0
Hungary	0	0	90,223	22,864	20,162	0	103,155	0	12,639	17,455	0
India	500,000	0	1,750,000	250,000	250,000	250,000	2,500,000	250,000	0	250,000	0
Indonesia	0	0	50,000	10,000	10,000	0	60,000	10,000	0	0	0
Iraq	161,291	0	0	0	0	0	0	0	0	161,291	0
Italy	0	0	600,000	300,000	300,000	0	900,000	300,000	0	0	0
Jamaica	4,000	0	8,000	0	0	0	12,000	0	0	0	0
Kenya	10,000	0	31,985	1,009	0	0	10,348	0	20,041	12,605	0
Kuwait	0	0	150,000	0	0	0	0	0	0	150,000	0
Lao People's Democratic Republic	1,500	0	1,500	0	0	0	1,500	0	0	1,500	0

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjustments to prior pledges	IDF firm pledges for 1986-1992	1993	1994	1995 and future years	Collections in a/ 1986-1993	1994	Exchange adjustments	Unpaid balance	Advances by donors
					General-purpose convertible (continued)						
Lesotho	0	1,308	6,211	0	0	0	7,360	0	159	0	0
Luxembourg	0	0	75,665	0	0	0	77,914	0	(2,249)	0	0
Madagascar	0	0	5,878	553	0	0	4,731	0	1,424	276	0
Malawi	0	0	7,166	0	0	0	5,097	0	1,836	233	0
Malaysia	450	0	140,000	20,000	20,000	20,000	140,450	20,000	0	40,000	0
Mali	2,611	0	0	0	0	0	0	0	749	1,862	0
Malta	0	0	800	0	0	0	400	0	0	400	0
Mauritius	0	0	6,458	0	9,000	0	5,786	9,000	101	571	0
Mexico	0	4,503	15,000	0	0	0	19,503	0	0	0	0
Mongolia	0	0	13,364	0	0	0	12,146	0	1,199	19	0
Morocco	5,038	5,010	5,000	0	0	0	13,421	0	1,627	0	0
Mozambique	4,925	0	5,063	0	0	0	5,563	0	4,425	0	0
Myanmar	0	0	6,040	0	0	0	5,998	0	42	0	0
Nepal	0	0	4,200	700	0	0	4,900	0	0	0	0
Netherlands	0	0	657,895	0	0	0	372,079	301,896	(16,080)	0	0
Nicaragua	0	0	2,350	0	0	0	2,350	0	0	0	0
Nigeria	50,000	0	0	0	0	0	0	0	0	50,000	0
Oman	12,000	0	12,000	0	0	0	12,000	0	0	12,000	0
Pakistan	0	0	48,933	0	0	0	48,933	0	0	0	0
Panama	0	0	6,000	0	0	0	2,000	0	0	4,000	0
Papua New Guinea	0	0	12,871	0	0	0	14,773	0	(1,902)	0	0
Paraguay	30,000	0	0	0	0	0	24,000	0	0	6,000	0
Peru	25,000	0	0	0	0	0	5,000	0	0	20,000	0
Philippines	6,006	0	20,000	4,356	10,909	0	30,362	10,909	0	0	0
Portugal	0	0	30,000	0	0	0	30,000	0	0	0	0
Republic of Korea	0	0	226,000	0	0	0	226,000	0	0	0	0
Romania	0	0	4,040	3,488	0	0	6,870	0	658	0	0
Rwanda	0	0	20,000	0	0	0	20,000	0	0	0	0
Saint Vincent and the Grenadines	0	0	1,500	0	0	0	1,500	0	0	0	0
Saudi Arabia	0	0	3,000,000	0	0	0	3,000,000	0	0	0	0
Senegal	29,113	0	4,000	0	0	0	33,113	0	0	0	0
Sierra Leone	94	3,184	5,891	0	0	0	9,167	0	2	0	0
Somalia	2,467	0	0	0	0	0	0	0	67	2,400	0
Sri Lanka	0	0	22,665	3,333	3,333	0	25,962	3,333	36	0	0
Sudan	102,712	0	0	0	0	0	35,180	0	0	67,532	0
Suriname	2,000	0	0	0	0	0	0	0	0	2,000	0
Swaziland	1,532	1,502	8,591	0	0	0	10,931	0	(136)	1,130	0
Syrian Arab Republic	0	3,372	12,569	788	1,617	0	18,729	1,617	0	0	0
Thailand	0	0	150,668	23,500	23,500	23,500	174,236	23,500	(68)	23,500	0
Togo	3,916	0	6,514	0	0	0	9,346	0	153	931	0
Trinidad and Tobago	0	8,375	50,329	0	0	0	60,379	0	(1,675)	0	0
Tunisia	0	0	113,961	0	0	0	111,274	0	2,687	0	0
Uganda	1,000	1,000	9,000	0	0	0	2,000	0	0	9,000	0
United Republic of Tanzania	0	0	4,437	0	0	0	3,516	0	898	23	0
Venezuela	0	0	11,467	0	0	0	11,467	0	0	0	0
Viet Nam	1,000	0	0	0	0	0	1,000	0	0	0	0
Yemen	0	0	10,400	2,000	2,000	0	4,007	0	(7)	10,400	0
Zaire	3,000	0	113,000	0	0	0	0	0	0	116,000	0
Zambia	517	0	24,735	0	0	0	21,745	0	3,507	0	0
Zimbabwe	0	8,075	55,010	0	1,534	0	60,419	0	2,989	1,211	0

Schedule 6.1

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for				Collections in a/		Exchange adjustments	Unpaid balance	Advances by donors
			1986-1992	1993	1994	1995 and future years	1986-1993	1994			
					General-purpose convertible (continued)						
Organizations											
King Abdulaziz City for Science and Technology, Saudi Arabia	0	0	32,760	0	0	0	29,868	0	0	2,892	0
S.G. des Eaux Minerales de Vittel, France	0	0	3,108	0	0	0	3,108	0	0	0	0
Computech Engineering Services Inc., USA	0	0	30,000	0	0	0	30,000	0	0	0	0
Cooperation Council for the Arab States of the Gulf (GCC)	0	0	11,587	0	0	0	0	0	0	11,587	0
Cordecruz, Bolivia	0	0	22,017	0	0	0	22,017	0	0	0	0
Total	1,058,086	80,578	8,986,367	888,215	850,511	295,920	9,792,260	1,303,056	6,916	1,057,445	0
					Special-purpose convertible						
Australia	(68,815)	0	168,664	0	120,128	0	179,470	27,120	0	13,387	0
Austria	(121,788)	0	7,024,372	1,269,072	2,889,742	4,855,997	10,163,004	2,896,585	0	2,857,806	0
Belgium	(480,520)	0	4,853,228	544,429	589,352	36,936	5,479,760	0	0	63,665	0
Brazil	0	0	226,099	0	0	0	256,000	0	0	0	(29,901)
Bulgaria	0	0	3,333	0	0	0	3,333	0	0	0	0
China	(289,639)	0	1,517,939	492,708	657,422	88,931	2,728,571	400,000	0	0	(661,210)
Costa Rica	0	0	0	36,481	66,029	0	35,843	0	0	66,667	0
Côte d'Ivoire	108,765	0	0	0	0	0	0	0	0	108,765	0
Czech Republic	0	0	0	0	0	0	47,650	30,000	0	0	(77,650)
Democratic People's Republic of Korea	0	0	0	0	0	0	164,785	31,963	0	0	(196,748)
Denmark	0	0	2,696,592	676,325	1,593,021	3,447,103	3,626,810	1,494,913	0	3,291,318	0
Egypt	(190,893)	0	292,611	0	0	0	0	0	0	101,718	0
Finland	(259,801)	0	2,032,513	537,863	720,253	50,000	3,577,814	(520,467)	0	23,481	0
France	(817,302)	0	18,983,117	3,382,488	3,164,447	605,707	21,936,462	3,530,448	0	0	(148,453)
Germany	(1,807,841)	0	31,505,819	3,567,356	6,511,596	7,627,099	37,387,822	3,628,207	0	6,388,000	0
Greece	0	0	121,881	210,812	260,728	647,720	270,000	294,844	0	676,297	0
Hungary	5,597	0	(617)	0	0	0	4,980	0	0	0	0
India	79,685	0	716,710	390,495	1,322,884	832,986	2,300,000	250,000	0	792,760	0
Iran, Islamic Republic of	0	0	375,333	0	0	0	373,268	0	0	2,065	0
Italy	(597,640)	0	40,438,300	6,062,818	5,766,682	2,197,085	45,262,126	3,080,791	0	5,524,328	0
Japan	(662,483)	0	12,675,472	4,581,740	4,266,624	2,303,142	19,878,160	1,870,000	0	1,416,335	0
Malta	31,628	0	(31,628)	0	0	0	0	0	0	0	0
Netherlands	(292,528)	0	2,322,977	176,598	2,194,320	1,080,958	4,592,097	1,218,747	0	0	(328,519)
Norway	(282)	0	907,063	545,766	943,126	104,816	2,164,381	147,616	0	188,492	0
Poland	0	0	43,415	7,359	113,885	269,300	83,855	72,631	0	277,473	0
Portugal	0	0	0	0	479,260	0	173,866	61,000	0	244,394	0
Republic of Korea	0	0	1,275,081	349,981	280,683	0	1,844,186	236,808	0	0	(175,249)
Romania	0	0	0	0	0	0	0	2,381	0	0	(2,381)
Saudi Arabia	0	0	813,218	101,665	572,355	74,277	2,000,000	828,413	0	0	(1,266,898)
Slovak Republic	0	0	0	0	0	0	9,710	0	0	0	(9,710)
Spain	(38,245)	0	66,446	0	0	0	30,357	0	0	0	(2,156)
Sweden	72,067	0	1,318,347	34,749	61,004	0	1,218,394	0	0	267,773	0

Schedule 6.1

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDP 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for				Collections in a/		Exchange adjustments	Unpaid balance	Advances by donors
			1986-1992	1993	1994	1995 and future years	1986-1993	1994			
					Special-purpose convertible (continued)						
Switzerland	(1,608,536)	0	10,270,966	2,340,577	4,215,225	3,074,744	12,881,669	2,715,444	0	2,695,863	0
Turkey	0	0	0	0	0	0	25,000	0	0	0	(25,000)
United Kingdom	(150,310)	0	6,944,738	(16,162)	0	0	6,786,160	0	0	0	(7,894)
Venezuela	0	0	202,514	0	15,470	0	193,714	0	0	24,270	0
Yemen	(2,474)	0	1,249	0	0	0	(1,225)	0	0	0	0
Yugoslavia	(1,041)	0	0	0	0	0	(1,041)	0	0	0	0
Multi-donor projects	0	0	(124,921)	16,237	1,409,655	378	0	0	0	1,301,349	0
Organizations											
Arab Industrial Development and Mining Organization	(19,877)	0	26,997	0	60,000	0	22,060	44,970	0	90	0
African Institute for High Technology, Training and Research, Kenya	1,253	0	(5,564)	0	0	0	(4,311)	0	0	0	0
Agence de Coopération culturelle et technique (ACCT), Paris		0	0	103,141	68,534	0	131,250	40,425	0	0	0
Agence Wallonne a l'Exportation, Brussels		0	0	0	88,262	81,012	0	169,274	0	0	0
Banque Ouest Africaine de développement (BOAD), Togo	0	0	2,800	0	0	0	2,800	0	0	0	0
Caritas, Vienna	0	0	28,816	104	(1,065)	0	28,846	(991)	0	0	0
Chiyoda Corporation, Japan	0	0	99,598	0	0	0	99,598	0	0	0	0
Convention to Combat Desertification (INCD)	0	0	0	0	39,000	0	0	39,000	0	0	0
Corporación Andina de Fomento (CAF)	0	0	601,506	1,320	12,053	0	729,149	(101,231)	0	0	(13,039)
Egyptian Iron and Steel Company	(10,576)	0	5,863	0	0	0	(4,713)	0	0	0	0
Gaz de France, Paris	0	0	0	17,967	0	0	17,967	0	0	0	0
Instituto Technologico y de Estudios Superiores de Monterrey		0	0	0	50,000	0	0	50,000	0	0	0
Inverni della Beffa, Italy	0	0	27,950	0	0	0	34,694	0	0	0	(6,744)
Kuwait Institute for Higher Technical Training and Research	(48,229)	0	74,665	0	0	0	0	0	0	26,436	0
Montreal Protocol Fund			0	7o3,517	7,348,676	15,441,723	6,899,617	32,707,529	0	0	(16,053,230)
S.G. des Eaux Minerales de Vitell, France	0	0	23,351	0	6,539	0	33,715	0	0	0	(3,825)
Nobel Chematur, Sweden	0	0	9,040	0	0	0	9,040	0	0	0	0
Apple Computer, USA	0	0	27,531	0	0	0	27,531	0	0	0	0
Saudi Consulting House, Saudi Arabia	0	0	11,412	0	0	0	11,412	0	0	0	0
United Nations International Drug Control Programme			0	618,302	2,565,242	1,187,171	1,195,000	1,220,000	0	1,955,715	0
Total	(7,169,825)	0	148,574,796	26,813,708	48,451,132	44,007,085	194,910,636	56,466,420	0	28,308,447	(19,008,607)

Schedule 6.1

Country/organization	Unpaid balances/ advances by donors brought forward from UNIDF 1.1.86	Adjust-ments to prior pledges	IDF firm pledges for 1986-1992	1993	1994	1995 and future years	Collections in a/ 1986-1993	1994	Exchange adjustments	Unpaid balance	Advances by donors
					Non-convertible						
Bulgaria	(222,203)	0	404,181	4,422	0	0	455,892	0	0	0	(269,492)
China	(54,661)	0	446,123	38,295	21,420	16,000	692,460	40,230	0	0	(265,513)
Cuba	(219,864)	0	278,022	(14,562)	(28,000)	0	221,807	28,378	0	0	(234,589)
Czech Republic	(78)	0	2,156,122	327,970	344,821	344,826	2,596,294	342,466	0	234,901	0
Egypt	21,793	0	34,894	0	0	0	72,492	0	0	0	(15,805)
Hungary	(1,360)	0	893,358	94,572	98,933	0	1,285,386	184,615	0	0	(384,498)
India	(399,558)	0	1,183,187	938,591	1,359,468	412,500	4,051,234	503,205	0	0	(1,060,251)
Iran, Islamic Republic of	0	0	56,667	0	0	0	66,667	0	0	0	(10,000)
Mongolia	(15,925)	0	0	0	0	0	0	0	0	0	(15,925)
Pakistan	(98,888)	0	98,104	416	0	0	76,046	0	0	0	(76,414)
Poland	(26,495)	0	1,249,626	305,072	267,354	830,003	1,806,555	208,469	0	610,536	0
Romania	(2,471)	0	204,942	0	(60,447)	0	195,895	0	0	0	(53,871)
Russian Federation	(402,605)	0	4,765,546	7,883	0	0	5,342,774	0	0	0	(971,950)
Slovakia	0	0	0	0	0	0	29,425	81,474	0	0	(110,899)
Turkey	(2,258)	0	1,239,682	251,925	57,337	0	1,860,760	126,947	0	0	(441,021)
Yugoslavia	(57,228)	0	273,780	0	0	0	703,819	0	0	0	(487,267)
Organizations											
Egyptian Iron and Steel Company	(26,747)	0	(5,195)	0	0	0	0	0	0	0	(31,942)
Technology Information, Forecasting and Assessment Council (TIFAC), New Delhi	0	0	0	0	3,205	0	0	0	0	3,205	0
Total non-convertible	(1,508,548)	0	13,279,039	1,954,584	2,064,091	1,603,329	19,457,506	1,515,784	0	848,642	(4,429,437)
Grand total - IDF	(7,620,287)	80,578	170,840,202	29,656,507	51,365,734	45,906,334	224,160,402	59,285,260	6,916	30,214,534	(23,438,044)

a/ Negative amounts denote repayments to donors

Schedule 6.2

SUMMARY OF TRANSACTIONS ON SUB-ACCOUNTS OF THE
INDUSTRIAL DEVELOPMENT FUND FOR THE BIENNIUM 1994-1995 AS AT 31 DECEMBER 1994
(In US dollars)

	Fund balance 1/1/1994	Increase in firm pledges 1994	Interest accrued, 1994	Other income, 1994	Expenditure, 1994	Fund balance as at 31/12/1994
	1	2	3	4	5	6
General-purpose convertible	2,667,290	850,510	88,037	50,311	1,370,823	2,275,325
Agence de Cooperation Culturelle et Technique	26,524	47,776	2,049	(10)	60,008	18,331
Agence Wallonne a l'Exportation	0	88,262	3,251	0	88,469	3,044
Arab Industrial Development and Mining Organization	60,808	0	1,649	(13)	59,770	2,674
Australia	45,769	120,128	2,291	0	117,076	51,112
Austria	24,860	2,720,743	165,662	196,836	1,479,877	1,628,224
Belgium	1,300,014	389,138	79,314	274,303	421,294	1,601,475
Brazil	21,425	0	2,305	0	0	23,730
Caritas	5,113	(991)	(4,942)	0	(1,085)	245
China	701,516	447,964	70,568	(13)	538,294	681,741
Corporacion Andina de Fomento	240,165	(112,426)	(82,001)	2,000	(5,360)	53,088
Côte d'Ivoire	(442)	0	0	0	0	(442)
Costa Rica	(837)	66,667	0	0	66,821	(791)
Czech Republic	3,785	0	3,522	0	0	7,307
Democratic People's Republic of Korea	68,701	0	11,490	0	0	80,191
Denmark	294,535	1,300,973	49,949	(30)	1,478,491	166,936
SG Eaux Vittel	11,595	0	693	0	0	12,288
Finland	1,827,894	223,194	(1,287,626)	0	374,494	388,968
France	4,257,959	2,520,138	169,286	661,048	2,583,278	5,025,151
Gaz de France	2,599	0	117	0	0	2,716
Germany (a)	3,699,020	4,452,384	160,084	84,867	5,113,908	3,282,447
Greece	39,059	221,395	2,050	395	208,455	54,444
Inverni della Beffa	9,119	(7,049)	396	0	0	2,466
India	711,952	1,123,128	59,684	(18,121)	899,354	977,289
Instituto Tecnologico y de Estudios Superiores de Monterrey	0	50,000	1,048	(25)	30,837	20,184
Intergovernmental Negotiating Committee for a Convention to Combat Desertification	39,000	0	327	(5)	39,094	228
Iran (Islamic Republic of)	29,408	0	1,228	0	0	30,636
Italy	9,224,114	2,272,231	267,824	161,861	4,041,711	7,884,319
Japan	1,860,144	3,549,230	158,681	115,857	3,237,716	2,445,996
Montreal Protocol	855,124	6,576,320	597,192	(35)	2,683,852	5,344,749
Netherlands	750,916	2,141,920	139,466	75	737,398	2,294,980
Norway	672,111	476,574	36,371	(197)	236,415	948,444
Portugal	460,759	0	8,949	11,934	0	481,642
Poland	60,829	60,658	217	(18)	107,217	14,472
Republic of Korea	148,022	179,998	11,472	(13)	211,093	128,386
Saudi Arabia	301,003	461,711	87,544	(28)	192,796	657,434
Slovakia	420	0	455	0	0	875
Spain	2,078	0	190	0	0	2,268
Sweden	211,367	(35,770)	0	299	3,681	172,215
Switzerland	1,008,656	3,746,310	123,844	14,972	2,203,866	2,689,916
Turkey	5,558	0	1,372	0	0	6,930
UNDCP	580,520	1,988,503	0	7,723	2,553,369	23,377
Undetermined	1,435,629	(25,951)	0	(22)	29,305	1,380,351
United Kingdom	243,088	(32,967)	9,768	(351)	0	219,516
Venezuela	24,270	15,471	625	0	15,469	24,897
Total special-purpose convertible	31,266,327	35,005,662	856,361	1,513,090	29,806,991	38,834,549
Bulgaria	(251,641)	(3,099)	1,259	(7,911)	0	(261,392)
China	(154,670)	8,741	0	(29,699)	13,881	(189,509)
Cuba	49,594	(38,749)	0	0	(28,000)	38,845
Czech Republic	(15,500)	344,059	3,990	2,241	342,481	(7,671)
Egypt	(81,351)	0	0	0	0	(81,351)
Hungary	(54,422)	82,512	0	(40,669)	90,371	(102,950)
India	(594,782)	486,495	0	(36,794)	883,653	(1,028,734)
Iran (Islamic Republic of)	(6,469)	0	0	(965)	0	(7,434)
Mongolia	(15,773)	0	0	(14)	0	(15,787)
Pakistan	(55,552)	0	0	(343)	0	(55,895)
Poland	(41,031)	19,131	0	(11,279)	166,954	(200,133)
Romania	(53,086)	(60,447)	11	(294)	(60,447)	(53,369)
Russian Federation	(936,837)	(32,822)	0	(181)	0	(971,840)
Slovakia	(3,488)	0	0	1,590	0	(1,898)
Technology Information, Forecasting and Assessment Council	0	3,205	0	0	3,205	0
Turkey	(293,018)	(36,976)	8,270	(107,432)	16,235	(445,391)
Yugoslavia	(487,267)	0	0	1	0	(487,266)
Total non-convertible	(2,977,293)	772,050	13,530	(231,749)	1,428,313	(3,851,775)
Grand total	30,946,324	36,628,222	957,928	1,331,652	32,606,127	37,257,999

(a) Includes balances from former German Democratic Republic.

Schedule 6.3

TECHNICAL COOPERATION ACTIVITIES FINANCED BY TRUST FUNDS

Schedule of income and expenditure and fund balance for the 12-month period ended 31 December 1994

(In United States dollars)

	Fund balance 1 Jan. 1994	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31 Dec. 1994
Projects financed by recipient Governments				
Argentina	1,937,440	1,141,173	2,445,357	633,256
Botswana	6,448	263		6,711
Belarus	60,689	1,818	45,160	17,357
Chile		57,051		57,051
China	55,250	(1,706)	52,703	841
Comoros	245	10		255
Ecuador	17,432	715	(11)	18,158
Egypt	685,081	1,481,573	1,797,089	369,565
Iran, Islamic Republic of	135,666	4,314	97,569	42,411
Iraq	1,317,528	53,678		1,371,206
Libyan Arab Jamahiriya	2,397,335	4,679,442	4,326,583	2,750,194
Madagascar	19,707	611,229	388,016	242,920
Oman	96,004	320,588	299,392	117,200
Russian Federation	46,225	171,619	55,209	162,635
Turkey	56,765	2,077	18,989	39,853
United States of America	117,884	517,274	476,711	158,447
Subtotal	6,949,709	9,041,118	10,002,767	5,988,060
Associate Experts				
Austria	48,784	2,190		50,974
Belgium	649,987	90,203	42,054	698,136
Denmark	365,584	149,084	154,939	359,729
Finland	174,300	6,391	21,355	159,336
France	121,834	5,039	(1,819)	128,692
Germany	236,797	214,033	255,649	195,181
Italy	2,726,731	(191,115)	900,283	1,635,333
Japan	489,009	(2,625)	38,593	427,791
Netherlands	607,596	278,075	782,756	302,915
Norway	84,074	15,379	27,932	71,521
Spain	13,280	605		13,885
Sweden	88,054	3,550	5,384	86,220
Subtotal	5,786,030	570,809	2,227,126	4,129,713
Junior Professional Officers				
Austria	12,689	7,193	9,187	10,695
Belgium	114,348	7,803	11,848	110,303
Denmark	149,376	37,205	20,122	166,459
Finland	67,121	2,604	4,717	65,008
France	10,047	3,419	1,826	11,640
Germany	360,395	32,577	15,264	377,708
Italy	15,163	618	3,000	12,781
Japan	37,241	1,523	(146)	38,910
Netherlands	184,442	50,162	30,223	204,381
Norway	43,736	11,746	10,324	45,158
Sweden	25,573	7,122	3,231	29,464
Switzerland	16,827	4,748	5,658	15,917
Subtotal	1,036,958	166,720	115,254	1,088,424
Projects financed by donor Governments				
Australia		146,534	51,967	94,567
Austria	5,843	(3,224)		2,619
Canada	11,648	474		12,122

Schedule 6.3 (contd.)

	Fund balance 1 Jan. 1994	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31 Dec. 1994
Denmark	385,403	15,712	106,321	274,794
Finland	(604)	(25)		(629)
France	571,403	89,798	361,471	299,730
India	686,907	870,366	1,056,512	701,761
Italy	23,328,619	6,730,186	6,671,487	23,387,318
Japan	5,487,844	2,793,087	1,311,718	6,969,213
Netherlands	84	(84)		
Norway	15,275	917	4,104	12,088
Republic of Korea	318,112	(92,304)	33,775	192,033
United Kingdom	874,583	1,516,716	587,200	1,804,099
Subtotal	31,865,117	12,068,153	10,183,555	33,749,715
Other trust funds				
ABV Leasing und Hotel GsmbH		62,055	61,571	484
ALCOA Inter America Inc		410,218	404,243	5,975
Arthur Andersen & Co	4,981	165	1,936	3,210
Asociación de Exportadores	4,014	170	530	3,654
Associate Mining Industries, Nigeria	10,468	581	(7,813)	18,842
AWT Handels GesmbH	13,804	(17,790)	(3,986)	
Banco de Sabadell	206,125	128,348	122,656	211,817
Beni Suef Cement Company	245,244	1,537,288	1,549,252	233,280
Benue Cement Company	198,580	106,850	87,482	217,948
Burnar Labedy	684	61	(163)	918
Cement Company of Northern Nigeria	439,926	6,966	296,729	150,163
Centro de Investigacion y asistencia tecnica	42,301	40,609	77,574	5,336
Centro de investigaciones Textiles	18,626	758	1,356	18,028
Ceylon Steel Corporation	1,286	128		1,414
Chiyoda Corporation	305,046	9,226	266,915	47,357
Ciments du Gabon	13,840	(13,840)		
Citoh and Co. Ltd	17,016	693		17,709
Commission of the European Communities	1,738	(1,738)		
Compagnie Financière et Industrielle	16,940	(16,940)		
Conretro	2,361	(2,361)		
Co-operation Council for the Arab States of the Gulf (GCC)	7,431	303		7,734
CSR Ltd. Corp. Development	4,605	(4,605)		
Engineering Consulting Firms Association	64,874	2,754	193	67,435
EPSTEIN Engineering Export Ltd.	3,912	(1,094)	2,283	535
Ernst and Young	4,374	147	5,145	(624)
European Union		59,867	8,582	51,285
Fed. Chemical & Ceramics Corp.	5,915	4,590	1,979	8,526
Food and Agriculture Organization of the United Nations		6,105	5,909	196
Gabon Consultants et Associes	374	16		390
Goldstar Co. Ltd	222,478	8,511	170,142	60,847
Helwan Portland Cement Co.	62,652	234,168	286,789	10,031
ICN Pharmaceutical Inc.	8,672	958	(10,780)	20,390
IFAD	416,401	13,908	331,913	98,396
Industrial Research and Consultancy Centre	329			329
Industrirade	46,167	71,545	140,124	(22,412)
Iran Itok Engineering	3,653	281	(3,345)	7,279
Islamic Development Bank	20,892	851		21,743
Japan International Development Organization	993,215	(531,974)	106,544	354,697
Korea Pyengwang Ind. Corp	147,885	74,680	143,442	79,123
Kwang Hua Development and Investment Ltd.		509,738	319,179	190,559
Mitsui Co. Ltd.	394	119	241	272
National Industrialisation Co.	22,140	837	2,739	20,238
Neumann H. International CEE		53,142	50,831	2,311
New Nigeria Development Co.	41,583	1,695		43,288
Nigerian Industrial Development Bank	57,455	2,340		59,795
Nigerian National Petroleum Corporation	1,376,714	67,409	291,802	1,152,321
Norad		289,622		289,622
Petroliam Nasional Berhard	19,924	1,056		20,980
Pharmadule	4,390	(4,390)		
PREMAG Handels GesmbH		116,684	109,381	7,303
Research Area of Trieste	4,479,027	422,867	3,388,441	1,513,453
Rockefeller Foundation	56,055	2,175	18,919	39,311
Servicio Nacional de Aprendizagem Iodustrial	265,082	645,923	590,945	320,060
Sezione Speciale per l'Assicurazione de Credito	23,197	945		24,142
Shahid Modarres Ind Pharmac	34,508	1,406		35,914
Sibir Inc.	97,989	136,762	128,619	106,112

Schedule 6.3 (contd.)

	Fund balance 1 Jan. 1994	Contributions received, interest and miscellaneous income	Expenditures	Fund balance 31 Dec. 1994
Société Nationale d' Investissement du Cameroun	34,871	933	24,144	11,660
The Ford Foundation	1,715	275	1,582	408
United Nations Environment Programme	(88)	(3)		(91)
United Nations Fund for Special Industrial Services	154,034	6,276		160,310
Wockhardt Ltd	39,458	(236)	(141,535)	180,757
World Bank	2,829,922	1,067,880	2,988,192	929,610
Subtotal	13,095,179	5,535,893	11,820,902	6,810,170
Multi-donor trust funds	347,753	118,562	68,062	398,253
Subtotal	347,753	118,562	68,062	398,253
TOTAL	59,080,746	27,501,255	34,417,666	52,164,335

Schedule 6.4

Summary of UNDP-financed technical cooperation activities for the 12-month period ended 31 December 1994
(In US Dollars)

	Project expenditure	Programme support (Statement V)
Old regime		
UNDP main programme	16,318,915	1,991,663
Projects for which UNIDO is the associated agency	154,621	20,101
Government-executed projects for which UNIDO is the cooperating agency	1,421,610	184,809
UNDP trust funds	725,116	41,911
New regime		
TSS-1	642,521	665,426
UNDP main programme	8,739,028	982,496
- TSS-2	121,447	349,393
Projects for which UNIDO is the associated agency	817,225	89,516
- TSS-2	2,528	38,000
Government-executed projects for which UNIDO is the implementing agency	4,852,662	494,309
- TSS-2	32,497	293,875
UNDP trust funds	5,197	(105)
	33,833,367	5,151,394

Schedule 6.5

Cash balances as at 31 December 1994

(In United States Dollars)

	IDF	Trust funds	UNDP	Total
Current/call accounts	9,216,113	4,126,990	1,117,699	14,460,802
Time deposits	61,624,301	54,768,988	-	116,393,289
Cash in transit	16,030,503	23,056	-	16,053,559
Imprest accounts	1,468,264	2,558,241	149,455	4,175,960
Letters of credit	268,461	504,515	236,278	1,009,254
Total cash resources (Statement VI)	88,607,642	61,981,790	1,503,432	152,092,864

Annex I

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of UNIDO:

(a) UNIDO's accounts are maintained in accordance with the Financial Regulations of UNIDO as adopted by the General Conference, the rules formulated thereunder, administrative instructions in force as at the date of conversion of UNIDO into a specialized agency, and in conformity with generally accepted government accounting principles. UNIDO follows the Accounting Standards as approved by the Consultative Committee on Administrative Questions on behalf of the Administrative Committee on Coordination at its seventy-ninth session and requested by General Assembly resolution 48/216, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.

(v) Financial statements should show corresponding figures for the preceding period.

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The UNIDO financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The UNIDO accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Conference or the Director-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The fiscal period of the Organization is a biennium and consists of two consecutive calendar years.

(e) The income, expenditure, assets and liabilities are recognized on the accrual basis of accounting except for trust funds where income is recorded upon receipt of the contribution only.

(f) Translation of currencies. The accounts of the Organization are presented in United States dollars. Transactions in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the United Nations. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed, reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the United Nations rates of exchange in effect as at the date of the statements.

(g) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(h) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income. Advances received in payment of pledges for future years are classified as liabilities of the fund.

(i) Contributions in kind received or receivable and the value thereof are not being accounted for.

(j) Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash.

(k) Deferred charges.

(i) Deferred charges comprise expenditure items that are not properly chargeable in the current fiscal period and that will be charged as expenditure in a subsequent fiscal period.

(ii) For balance-sheet statement purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(l) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(m) Commitments approved for future fiscal periods that are necessary in the interests of UNIDO, in accordance with financial rule 109.6, are disclosed in the notes to the financial statements of the respective fund. Such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead times are required for delivery.

(n) No provision is made in the General Fund for repatriation grant entitlements or to meet contingencies under appendix D to the Staff Rules of UNIDO as funds are provided for in the budget appropriations. However, provision is made to meet repatriation grant entitlements and contingency liabilities for compensation payments under appendix D for personnel financed by technical cooperation other than UNDP and general trust funds that are calculated on the basis of one per cent of net base pay.

(o) Statement of surpluses due to Member States shows funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods and contributions from new Member States. In accordance with financial regulation 4.2 (b) as amended, the amount standing to the credit of Member States is reduced by the amount of contributions remaining unpaid.

The balance of the surplus account is to be offset against future assessments in accordance with financial regulation 5.2 (d), unless the General Conference decides otherwise.

(p) Miscellaneous income.

(i) The net income realized from revenue-producing activities is reported as miscellaneous income.

(ii) Refunds of expenditures charged to prior fiscal periods are credited to miscellaneous income.

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iv) Gain/loss on exchange arises from transactions in currencies other than United States dollars and revaluation of assets and liabilities held in local currencies. On the closing of the accounts at the end of each fiscal period, the balance of the exchange accounts is debited/credited to miscellaneous income, which constitutes a formal departure from financial rule 110.7.

(v) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

(vi) The net income from sales of publications is reported as miscellaneous income.

(q) Technical cooperation accounts.

(i) The technical cooperation financial statements report on the activities financed by UNDP, trust funds and the Industrial Development Fund. In addition, the expenditure for projects executed under the regular budget of UNIDO (UNIDO's Regular Programme of Technical Assistance), together with corresponding amounts of allocations, are also reflected in the technical cooperation financial statements as supplementary information in order to give an overall view of technical cooperation activities.

(ii) The appropriations for technical cooperation programmes of the regular budget are administered in accordance with the Financial Regulations of UNIDO.

(iii) Allocation income - UNDP. The figures for allocation income from UNDP are the same as reported for total expenditure in line with UNDP procedures which require that allocations be adjusted to equal actual expenditure.

(iv) Contributions income - trust funds. Contributions from Governments or other donors are recorded upon receipt of the contribution.

(v) Interest and miscellaneous income. Interest and miscellaneous income arising from regular budget activities are credited to miscellaneous income of the General Fund. Interest and miscellaneous income arising from UNDP activities are credited to the operating fund account maintained with that organization. Interest and miscellaneous income for technical cooperation trust funds and the Industrial Development Fund are credited to the fund concerned.

(vi) Unspent allocations/deferred income - UNDP. The unspent balance of allocations issued for the current year, together with allocations issued for future years, is reflected as an asset and as deferred income.

(vii) The criteria for recording and reporting unliquidated obligations against the current biennium for the Regular Programme of Technical Cooperation are the same as those for the regular budget.

For all other technical cooperation fund sources obligations may be reported as expenditure of the current year on the basis of the following criteria:

Personnel Services

The cost of salaries and related expenses corresponding to services rendered within the calendar year. Personnel services, in this context, includes temporary assistance and overtime as well as consultants who have subscribed to Special Service Agreements. However, when the remuneration of the consultant is expressed as a lump sum rather than a sum per period worked, the full cost of the contract may be treated as an obligation of the current year.

Supplies and equipment

The full cost of contracts or purchase orders entered into prior to the end of the year, whether or not delivery has been effected, as long as there is budgetary provision in the current period.

Subcontracts

An obligation can be sustained on the basis of the payment schedule included in the signed contract with the contractor. Where no payment schedule exists, the basis is the estimated timing of payments.

Fellowships

The cost of the fellowship from the date of commencement of study to completion of study or 31 December, whichever is earlier. The fellow must have been placed, i.e. the fellowship awarded to a named individual and the place of study, the course of study and the duration of the study established and the recipient Government notified.

Travel

The full cost of travel, including the cost of transportation, subsistence allowances and other incidental expenses can be sustained if travel started prior to the end of the calendar year.

Group training

The cost of activities held in the current year. In the case of activities beginning in one year and continuing into the next, the full cost of the activity should be charged to the current year.

(viii) Unliquidated obligations for the current period in respect of all technical cooperation activities other than the regular budget remain valid for 12 months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP reporting requirements, executing agencies may retain unliquidated obligations beyond 12 months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP reporting requirements. The UNDP requirements are also applied in the case of the Industrial Development Fund and trust funds.

(ix) Commitments are disclosed in the notes to the financial statements of the respective fund rather than reported as a separate liability item as was previously the practice.

(x) A system of average costing is used for UNDP projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP projects at average cost, calculated by apportioning those costs over all UNDP projects in respect of which expert-months have been delivered in the current period.

(r) Trust funds. Director-General's Bulletin UNIDO/DG/B.18/Rev.1 dated 15 May 1992 sets out revised policies for establishing and managing trust funds with effect from 26 May 1992. Extrabudgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of UNIDO/DG/B.18/Rev.1.

(s) Special account for programme support costs.

(i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical cooperation activities. Reimbursement is calculated as a percentage of programme resources expended.

(ii) Under the UNDP successor arrangements for agency support costs, technical support on programme and project level are reimbursed at standard unit cost per work-month, whereas for administrative and operational services reimbursement is calculated at rates applicable to specific clusters of services.

(iii) In the financial statements of the Organization, the special account for programme support costs (Statement V) is shown separately from the extrabudgetary funds (Statement VI), from which its income derives.

(iv) Unliquidated obligations in respect of the special account for programme support costs are accounted for on the same basis as for the programme budget.

(t) *Ex gratia* payments made in accordance with financial rule 109.13 are reported in the notes to the financial statements of the respective fund pursuant to financial regulation 9.3.

Note 2. General Fund

(a) Adjustment of appropriation (Statement I, Statement II A)

The General Conference approved an amount of $196,310,300 for the regular budget for 1994-1995 on the basis of an exchange rate of US$1 = AS 12.90 (GC.5/Dec.18), one half of which has been assessed to Member States for 1994. This amount has been adjusted after applying the adjustment formula shown in resolution GC.4/Res.27 to take account of the average exchange rate actually experienced during the year 1994 (US$1 = AS 11.41).

(b) Revaluation of assessment (Statement IIA)

Receipts in US$	8,745224	
US$ equivalent of receipts in AS at rates in effect on date of payment	72,789,150	81,534,374
Unpaid US$ contributions	3,033,390	
Unpaid AS contributions valued at December 1994 rate of US$ = AS 10.90	26,326,453	29,359,843
Value of 1994 assessment as at 31 December 1994		110,894,217
1994 assessment as per Statement I		109,434,822
Decrease in value of assessment due to exchange rate fluctuations		1,459,395

(c) Provisional excess of income over expenditure (Statement II A)

Includes assessed contributions irrespective of collectibility as well as refunds of prior bienniums' expenditure of $185,220.

(d) Surpluses due to Member States (Statement II B, Statement III)

Pursuant to financial regulation 4.2 (c), the amount to be surrendered to Member States is the remaining balance of any regular budget appropriations after deducting therefrom any contributions from Members relating to the fiscal period of the appropriations which remain unpaid. It is due to Member States in proportion to their assessed contributions at the end of the second calendar year following the fiscal period to which the appropriations relate unless otherwise decided by the General Conference.

(e) Increase in the US$ value of AS contributions, 1992-1993 (Statement II B)

Pursuant to decision IDB.7/Dec.7, arrears of assessed contributions in Austrian schillings for 1992-1993 were valued at the exchange rate of US$1 = AS 11.31, being the average exchange rate for the three-year period covering the biennium 1992-1993 and the 12-month period following that biennium and ending on 31 December 1994.

	AS	US$
Unpaid AS contributions as at 31 December 1993	396,222,643	
valued at December 1993 rate of US$1 = AS 12.00		33,018,601
Receipts in AS converted at rates in effect at date of payment	247,619,563	22,262,480
		10,756,121
Increase in value of unpaid AS contributions		2,382,995
Unpaid AS contributions valued at US$1 = AS 11.31 as at 31 December 1994	148,603,080	13,139,116

(f) Accounts receivable (Statement III)

Following the recommendation of the External Auditor, advances for Seminars previously reported as cash are now classified as accounts receivable.

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement III as at 31 December 1994:

	Less than one year	More than one year	Total
Governments	1.9	-	1.9
Staff members	1.6	-	1.6
Specialized agencies	4.8	-	4.8
Other	0.6	—	0.6
Total accounts receivable	8.9	—	8.9

(g) Payment of national income tax recoverable

United States income tax reimbursed to UNIDO staff members financed from the regular budget in the amount of $1,555,104 has been claimed from the Government of the United States of America. The obligation of $950,490 established against 1992-1993 appropriations for taxes paid during the period 1986-1991 (PBC.10/8, annex I, note 3) has been retained as negotiations with the Government of the United States of America are ongoing.

(h) Deferred charges (Statement III)

The table below provides an analysis of the amount shown in Statement III as deferred charges, expressed in millions of United States dollars, as at 31 December 1994:

Education grant advances	0.7
Total deferred charges	0.7

(i) Accounts payable (Statement III)

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement III as at 31 December 1994:

Governments	0.1
Staff members	1.4
Vendors	2.9
Specialized agencies	0.4
Repatriation grants	0.1
Other	0.1
Total accounts payable	5.0

(j) Due to other funds (Statement III)

The following table is an analysis of the interfund balances appearing in Statement III as at 31 December 1994. These balances reflect transactions between UNIDO and other agencies and entities that are normally settled in the following month.

Due from the United Nations and other UNIDO funds

	US dollars
United Nations	2,614,420
Trust funds (Statement VI)	907,947
Industrial Development Fund (Statement VI)	1,168,344
	4,690,711

Due to other UNIDO funds

Special account for programme support costs (Statement V)	755,548
United Nations Development Programme (Statement VI)	1,848,620
COMFAR Revolving Fund (annex IV)	172,709
Self-liquidating commercial activities (annex II)	116,148
Total	2,893,025
Net amount due from the United Nations and other UNIDO funds	1,797,686

(k) Commitments

Commitments of $4.7 million entered into prior to 31 December 1994 represent legal obligations for which disbursements will be made in 1995 or in future bienniums. Obligations in currencies other than US dollars have been converted to US dollars at the official United Nations rate of exchange in effect in December 1994.

Millions of US dollars

	1995	Future bienniums	Total
Facilities management	1.5	3.1	4.6
Computer-related training	0.1	—	0.1
Total	1.6	3.1	4.7

Long-term contracts awarded for the operation of the VIC are no longer reported as commitments as they may be terminated at any time without penalty.

(l) Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, according to the cumulative inventory records of UNIDO as at 31 December 1994. In accordance with UNIDO accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the appropriations when acquired. The minimum dollar value per item of non-expendable property is $1,500.

Balance as at 1 January 1994	19.1
Deduct: Adjustment to balance brought forward	6.2
Adjusted balance as at 1 January 1994	12.9
Add: Acquisitions during 1994	2.5
Deduct: Disposals during 1994	0.3
Balance as at 31 December 1994	15.1

Note 3. Special account for programme support costs operating reserve (Statement V)

The operating reserve was established in accordance with PBC conclusion 1989/4 at $5,504,190. Having been effectively reduced to $1,856,952 during the biennium 1992-1993, it was increased in 1994 by the amount of the positive fund balance, $838,595, to $2,695,547.

Note 4. Industrial Development Fund (Statement VI)

(a) Of the cash balance $88,607,642 the equivalent of $1,808,347 is held in currencies classified as non-convertible.

(b) Advances of $23,438,044 were received in respect of pledges for future years amounting to $45,906,344. The net balance of pledged contributions unpaid since the inception of the fund (including balances brought forward from UNIDF) is $6,776,490.

(c) Accounts receivable

Following the recommendations of the External Auditor, advance for seminars and study tours previously reported under cash are now classified as accounts receivable.

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement VI as at 31 December 1994:

	Less than one year	More than one year	Total
Staff members	0.1	-	0.1
Specialized agencies	0.6	-	0.6
Other	1.5	0.2	1.7
Total accounts receivable	2.2	0.2	2.4

(d) Accounts payable

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement VI as at 31 December 1994:

Specialized agencies	0.2
Repatriation grants	0.2
Other	0.1
Prior years' obligations	1.5
Total accounts payable	2.0

(e) Commitments of $6,298,018 entered into prior to 31 December 1994 represent legal obligations for which disbursements will be made in 1995 or in future bienniums.

Note 5. Trust funds (Statement VI)

(a) Of the cash balance of $61,981,790 the equivalent of $333,487 is held in currencies classified as non-convertible.

(b) Accounts receivable

Following the recommendations of the External Auditor, advance for seminars and study tours previously reported under "cash" are now classified as "accounts receivable".

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement VI as at 31 December 1994:

	Less than one year	More than one year	Total
Governments	0.0	-	0.0
Staff members	0.1	-	0.1
Specialized agencies	0.4	-	0.4
Other	0.8	-	0.8
Total accounts receivable	1.3	-	1.3

(c) Accounts payable

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement VI as at 31 December 1994:

Repatriation grant	1.0
Prior years' obligations	1.5
Other	0.2
Total accounts payable	2.7

(d) Commitments of $6,489,387 entered into prior to 31 December 1994 represent legal obligations for which disbursements will be made in 1995 or in future bienniums.

(e) *Ex gratia* payments in the amount of $51,622 ($11,800 in 1993 and $29,822 in 1994) were approved by the Director-General and charged to the respective projects in agreement with the donors.

Note 6. UNDP (Statement VI)

(a) Accounts receivable

Following the recommendation of the External Auditor, advances for seminars and study tours previously reported under cash are now classified as accounts receivable. The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in Statement VI as at 31 December 1994:

	Less than one year	More than one year	Total
Staff members	0.5	-	0.5
Other	1.2	-	1.2
Total accounts receivable	1.7	-	1.7

(b) Deferred charges

The table below provides an analysis of the amount shown in Statement VI as deferred charges, expressed in millions of United States dollars, as at 31 December 1994:

IOV charges pending clearance	12.1
Other	1.5
Total deferred charges	13.6

(c) Accounts payable

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in Statement VI as at 31 December 1994:

Staff members	0.1
Specialized agencies	3.8
Other provisions	1.4
Prior years' obligations	3.4
Other	1.8
Total accounts payable	10.5

(d) Commitments of $4,427,181 entered into prior to 31 December 1994 represent legal obligations for which disbursements will be made in the year 1995 or in future bienniums.

(e) Pursuant to the Memorandum of Understanding between UNIDO and UNDP dated April 1989 concerning the integration of the UNIDO field service within the UNDP field office, UNDP provided resources in the amount of $3,463,497 in support of the UNIDO Country Director programme in 1994. The table below provides details of the amounts received and disbursed since the entry to force of the Memorandum of Understanding.

	US dollars
1990	4,124,143
1991	3,036,812
Total biennium 1990-1991	7,160,955
1992	5,687,074
1993	4,527,253
Total biennium 1992-1993	10,214,327

The expenditures were reported as an increase to the amount due from UNDP for excess of expenditure over funds provided (Statement VI).

Note 7. Self-liquidating commercial activities (annex II)

(a) VIC Catering Services

Contingency liabilities for termination benefits and indemnities amount to $407,359.

(b) VIC Garage Operation

The responsibility for the administration of the VIC garage was transferred from UNIDO to UNOV on 1 January 1994. At the time of the transfer, UNIDO handed over all assets and liabilities and the balance available as at 31 December 1993 as well as the equipment purchased from garage funds.

Note 8. EDP Services Revolving Fund (annex III)

The Fund was closed on 31 December 1994 as no further expenditures are anticipated. The Fund balance available as of that date is transferred to regular budget income.

Note 9. Computer Model for Feasibility Analysis and Reporting Developing Fund (annex IV)

Commitments of $28,110 entered into prior to 31 December 1994 represent legal obligations for which disbursements will be made in the year 1995 or in future bienniums.

Annex II

SELF-LIQUIDATING COMMERCIAL ACTIVITIES
(In United States dollars)

I. VIC Catering Services

Statement of income and expenditure for year ended 31 December 1994

Income	
Gross sales	5,435,330
Less Cost of goods sold	2,125,714
Net income from sales	3,309,616
Other income	305,310
Total income	3,614,926
Expenditure	
Personnel services	3,055,515
Other	309,677
Total expenditure	3,365,192
Excess (shortfall) of income over expenditure	249,734

Statement of assets and liabilities as at 31 December 1994

Assets	
Cash	787,079
Accounts receivable	225,285
Interest receivable	1,031
Inventory	86,683
Due from UNIDO General Fund	116,148
Total assets	1,216,226
Liabilities	
Accounts payable	146,038
Total liabilities	146,038
Fund balance	
Balance available 1 January 1994	820,454
Add Excess (shortfall) of income over expenditure	249,734
Balance available 31 December 1994	1,070,188
Total liabilities and Fund balance	1,216,226

II. VIC Garage Operation

Fund balance	
Balance available 1 January 1994	108,344
Deduct Transfer to UNOV (note 8(b))	108,344
Balance available 31 December 1994	
Total Fund balance	

Annex III

EDP SERVICES REVOLVING FUND (note 8)
(In United States dollars)

I. Statement of income and expenditure for the year ended 31 December 1994

Income	
Expenditure	
Salaries and other personnel costs	957
Total expenditure	957
Excess (shortfall) of income over expenditure	(957)

II. Statement of assets and liabilities as at 31 December 1994

Assets	
Due from UNIDO General Fund	
Total assets	
Fund balance	
Balance available 1 January 1994	4,569
Add: Net excess (shortfall) of income over expenditure	(957)
Deduct: Transfer to General Fund - miscellaneous income (Schedule 1.2)	3,612
Balance available 31 December 1994	
Total liabilities and Fund balance	

Annex IV

COMPUTER MODEL FOR FEASIBILITY ANALYSIS AND REPORTING (COMFAR)
DEVELOPING FUND

(In United States dollars)

I. Statement of income and expenditure for the year ended 31 December 1994

Income	
Fees received from users	270,461
Miscellaneous	1,100
Total income	271,561
Expenditure	
Administrative costs	
Salaries and other personnel costs	89,289
Travel	2,734
Contractual services	16,325
Operating expenses	13,306
Acquisitions	18,508
Fellowships, grants, other	21,573
	161,735
Project costs	
Salaries and common staff costs	207,577
Travel	1,893
Acquisitions	1,212
Operational expenses	1,288
	211,970
Project support costs	27,556
	239,526
Total expenditure	401,261
Excess (shortfall) of income over expenditure	(129,700)

II. Statement of assets and liabilities as at 31 December 1994

Assets	
Accounts receivable	30,157
Due from UNIDO General Fund	172,709
Total assets	202,866
Liabilities	
Accounts payable	3,500
Unliquidated obligations	5,608
Total liabilities	9,108
Fund balance	
Balance available 1 January 1994	323,458
Add: Excess (shortfall) of income over expenditure	(129,700)
Balance available 31 December 1994	193,758
Total liabilities and Fund balance	202,866

Annex V

ESTIMATES OF CONTINGENCY LIABILITIES FOR END-OF-SERVICE PAYMENT FOR UNIDO STAFF

In accordance with the decision taken by the Panel of External Auditors in 1989 at Manila, UNIDO calculated that the following amounts would be required to cover the estimated costs of contingency liabilities for end-of-service payment as at 31 December 1994: regular budget - $51 million; operational budget - $6 million. It should be noted that no budgetary provision has been made, except that in the case of operational budget as reflected in Statement V of accounts (operating reserve) there was a contingency reserve of $5.5 million which, after having been reduced during the biennium 1992-1993 to $1.9 million, was increased during 1994 to $2.7 million.